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LOCAL SELF-GOVERNMENT DEPARTMENT

LOCAL SELF-GOVERNMENT.

RESOLUTION

REVIEWING

The reports on the working of the Municipalities in Bihar during the year 1937-38.

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No. 2480-L. S.-G.

GOVERNMENT OF BIHAR.

LOCAL SELF-GOVERNMENT DEPARTMENT.

FROM

B. C. MUKHARJI, Esq., I.C.S.,

SECRETARY TO GOVERNMENT,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Patna, the 18th May 1940.

SIR,

I AM directed by the Government of Bihar to submit the accompanying Resolution on the working of municipalities in Bihar during the year 1937-38 together with the prescribed statements and an abstract of expenditure in the form of Table 139 of the Statistical Abstract of British India (fifth issue).

I have the honour to be,

SIR,

Your most obedient servant,

B. C. MUKHARJI,

Secretary to Government

No. 2479-L.S.-G.

GOVERNMENT OF BIHAR.

LOCAL SELF-GOVERNMENT DEPARTMENT.

RESOLUTION.

The 18th May 1940.

READ—

The reports from the Commissioners of Divisions on the working of municipalities in Bihar during the year 1937-38.

(The figures in these paragraphs are in thousands of rupees except where otherwise indicated.)

1. *Statistics of income.*—The year under review began with an opening balance of 11,77 against 19,53 (—7,76) during the preceding year. The total income, excluding the opening balance, however, rose from 39,49 to 45,10 (+5,61). The increase was made up of substantial increases of 3,78 (from 6,22 to 10,00) under "grants and contributions" and 1,15 (from 1,16 to 2,31) under "miscellaneous items", apart from smaller increases of 28, 20 and 15 under "taxes", "revenue derived from municipal property and powers apart from taxation", and "realizations under special Acts", respectively. The increase under "grants and contributions" was most marked in the Tirhut Division where the grants from Government for general purposes, largely in connection with earthquake reconstruction rose from 1,38 to 4,98 (+3,60). These increases, supplemented by an increase of 21 under "extraordinary and debt", contributed to the rise in the total receipts, excluding opening balances, from 44,11 to 49,94 (+5,83). Taking into account the large decrease of 7,76 in the opening balances, the total receipts including such balances finally showed a decrease of 1,94 (from 63,65 to 61,71).

2. *Statistics of expenditure.*—There was a fall in the ordinary expenditure incurred by municipalities from 46,30 to 45,11 (—1,19). The largest decreases in expenditure were under "drainage and sewarage" (—1,86) and "water-supply" (—65). There were also small decreases under "medical" and "conservancy". "Extraordinary and debt" decreased by 34, total disbursements, by 1,53 and closing balance by 40. Against these decreases, the only large increase was under "miscellaneous items" (+1,03), apart from smaller increases under "public convenience", "public instructions", "public safety" and "general administration". The fluctuations of expenditure under the different items in the cases of individual municipalities were not large enough or of such a nature as to call for comments except in the following cases:—There was a large decrease in the Patna City municipality under "drainage" (2,17) owing to the payment of a large sum to the Public Health Circle (Engineering Branch) during the previous year in respect of the municipality's sewerage scheme. In Bhagalpur, expenditure over conservancy fell from 1,11 to 86 owing to comparatively smaller expenditure over capital outlay. In Monghyr, the expenditure over Public Works fell from 41 to 15 during the year under review owing to heavy expenditure during the preceding year over the reconstruction and repair of roads. On the other hand, there were increases of 93 and 20 in the case of the same municipality under "miscellaneous" and "buildings", respectively owing to expenditure in connection with the Monghyr town planning scheme and payment of rents and refunds in the former case and reconstruction of buildings damaged by the

earthquake in the latter case. In Gaya, owing to improvement in a large number of roads, the expenditure under "Public Works" rose by 23.

In spite of the fall in the aggregate closing balance, the closing balances of individual municipalities were generally satisfactory except in certain cases which call for notice. There were, first, cases like those of Buxar, Dumraon and Khagaul which failed to attain the prescribed minimum less unspent Government grants. Secondly, there were certain municipalities whose closing balances included either large amounts of liabilities or unspent balances of grants for specific purposes. For example, in the case of Bhagalpur municipality, total liabilities amounting to 55 were included in the closing balance of 56. The total liabilities of Purnea municipality exceeded its closing balance by rupees three thousand. In the case of Barh, Bihar, Dinapur and Jagdispur municipalities, the closing balances were less than the unspent balances of grants for specific purposes. The net balance of the Dumka municipality at the end of the year was Rs. 337 only against the prescribed minimum of Rs. 1,750. Government must regard this state of affairs as most unsatisfactory and they regret that there are municipalities which do not realize their statutory obligation in respect of the prescribed minimum balance.

3. *Taxation.*—About fifty per cent of the income of municipalities is derived from taxation. The income from this source rose during the year under review by 28. Increases of 39 and 5 in the receipts from the holding tax and the water tax respectively contributed towards this increase. On the other hand, receipts from the latrine tax, the tax on vehicles and animals and the tax on persons fell during the year, the last by as much as 15.

In the Patna Division, the increase in the holding, latrine and water taxes appears to have been generally due to improvement in collections. In the Tirhut Division, the slight improvement that was noticeable, was due to better collections in some cases and to revision of assessment in others. In the Bhagalpur Division, the income from the holding tax rose but that from the water and latrine taxes fell. The increase in the income from the holding tax in Deoghar from 14 to 26 is worthy of mention. The decrease in the receipts from the latrine and water rates occurred noticeably in the case of the Bhagalpur municipality. In the Chota Nagpur Division, there was a rise in the income from the holdings and the latrine taxes while the income from the water tax, which is levied only in the Daltonganj municipality, decreased owing to taxes for hospital and Government buildings having remained unpaid during the year under review.

In spite of the increase which occurred during the year under review in the income from taxes, the position in regard to collection of taxes, was on the whole worse than during the preceding year. Against an increase of 1,00 in the total demand for the province, the increase in the actual realization was only 24 and the outstanding balance at the end of the year increased by 69. The most satisfactory instance, so far as collection of taxes is concerned, appears to be the case of the Purulia municipality which realized 15 in excess of its realization last year although its total demand had increased only by 6. The collections of Muzaffarpur and Deoghar were respectively 6 and 8 more than what they were in the last year and this in spite of a slightly reduced total demand in the former case and a demand increased by 4 in the latter case. Collections were better also in Patna City (+11), Gaya (+9), Monghyr (+7), Kishanganj (+2) and Hajipur (+2), but then in all these cases the total demand of taxes had also increased during the year. On the other hand the number of cases in which collections decreased was larger than those in which they increased, the most noticeable cases of the former type being those of Bhagalpur, Daltonganj, Barh, Bihar, Dinapur Nizamat, Motihari, Lalganj, Chaibassa, Khagaul, Darbhanga, Roserah, Purnea and Dhanbad. It is satisfactory that in the case of the Patna Administration Committee which came in for adverse criticism in regard to this matter in Government's resolution for the preceding year, there was

some improvement in collections during the last year. Against an increase by 10 in the total demand, there was an increase by 12 in the actual total collections; and the percentage of the outstanding balance on the current demand at the end of the year was about 7 against 10 for the preceding year.

The position in this regard so far as other municipalities are concerned does not call for any special comments. In the matter of collection of taxes, they were, neither very much worse nor markedly better than during the preceding year. The number of cases in which the percentage of arrears on the current demand either at the beginning or at the end of the year was 20 or above increased by 7, as will appear from the following table:

Name of municipality.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remissions on current demand.	Percentage of the outstanding balances on the current demand at the end of the year.
Patna Division	17	94	3	19
Barh	45	85	25	34
Bihar	17	86	7	24
Dinapur Nizamat	18	77	8	32
Tikari	32	102	..	29
Daudnagar	21	96	..	24
Arrah	20	93	2	24
Dumraon	15	81	8	25
Sasaram	36	87	6	42
Tirhut Division	16	91	7	17
Revilganj	25	100	7	17
Motihari	30	79	20	30
Bettiah	42	85	..	50
Luathaha notified area committee ..	..	77	..	22
Roserah	6	72	4	30
Muzaffarpur	37	100	7	29
Hajipur	28	94	..	38

Name of municipality.	Percentage of arrear demand on current demand at the beginning of the year.	Percentage of total collections on current demand.	Percentage of total remissions on current demand.	Percentage of the outstanding balances on the current demand at the end of the year.
Bhagalpur Division	27	90	5	31
Monghyr	15	82	7	25
Bhagalpur	44	89	7	48
Purnea	34	79	3	54
Kishanganj	32	89	12	29
Deoghar	49	106	6	36
Dumka	26	84	..	40
Chota Nagpur Division ..	22	90	7	24
Hazaribagh	27	95	4	28
Giridih	21	89	7	24
Lohardaga	64	80	5	79
Doranda notified area committee ..	31	82	14	34
Daltonganj	8	75	2	30
Purulia	22	102	12	6
Jhalda	8	84	1	20
Raghunathpur ..	25	84	4	36
Dhanbad	32	91	8	31
Chaibassa	59	80	1	77
Chakradharpur	10	84	4	20
Provincial figures for 1937-38 ..	20	92	5	22
Previous year's provincial figures ..	20	94	5	21

Chatra and Lalganj municipalities which figured in the corresponding table for the preceding year, have on account of improvement in their collections, gone out of it, but on the other hand there are as many as nine new municipalities in the list. These are the Bihar, Dinapur Nizamat, Dumraon, Roserah, Monghyr, Daltonganj, Jhalda and Chakradharpur municipalities and the Luathaha notified area committee. Of the two new notified area committees, Dumra and Luathaha, the former has begun its career better than the latter in as much as it had only 6 per cent arrears at the end of the year against the latter's 22 per cent. The number of cases in the above list in which the arrears at the end of the year were less than what they were at the

beginning of the year, was 8 only, namely Barh, Tikari, Revelganj, Muzaffarpur, Kishanganj, Deoghar, Purulia and Dhanbad. Of these, the most satisfactory case is that of the Purulia municipality which reduced its outstanding balance from 22 to 6 per cent at the end of the year. All other cases in the list indicated progressive deterioration in the course of the year, the worst cases being those of Lohardaga, Chaibassa, Purnea, Bettiah, Bhagalpur, Dumka, Sasaram, Hajipur, Raghunathpur and Doranda notified area committee, Dinapur Nizamat, Daltonganj, Roserah, Hazaribagh, Monghyr, Dumraon, Bihar, Daudnagar, Arrah and Giridih. In the Roserah, Daltonganj, Jhalda and Chakradharpur municipalities arrears at the beginning of the year which amounted to 6, 8, 8 and 10 per cent respectively amounted up to 30, 30, 20 and 20 per cent respectively at the end of the year. The provincial percentage of balances at the beginning and at the end of the year remained almost stationary.

The aggregate remissions decreased only by 3, during the year and the provincial percentage remained about the same as last year. In the case of Bihar, Dumraon, Sasaram, Revelganj, Muzaffarpur, Sitamarhi, Madhubani, Monghyr, Bhagalpur and Deoghar municipalities, the percentage of remissions was above 5, while in Barh, Motihari, Chapra, Doranda notified area committee, Purulia and Kishanganj, it was above 10, in the case of Barh and Motihari municipalities the percentage being as high as 25 and 20 respectively. The high percentage of remissions in individual cases is an unsatisfactory symptom and irregularities in the matter of granting remissions of taxes are not of infrequent occurrence.

The total provincial current demand rose by 70, obviously as a result of revision of assessment in several cases. There was no general revision of assessment during the year in any of the municipalities in the Patna Division. In the Patna City municipality a good many newly constructed buildings were assessed to municipal taxes. In the Tirhut Division there was a general revision of assessment in the Motihari, Lalganj, Sitamarhi and Muzaffarpur municipalities. The revision of assessment carried out last year in the Chapra municipality came into operation during the year under review. Some increase in the taxation in this division was caused by partial revision of assessment on new or improved buildings. Revision of assessments in Sahibganj and Jamalpur in the Bhagalpur Division led to slight reduction in the annual demands of the two municipalities while in Madhupur revision led to a slight increase. The Monghyr municipality has been putting off revision which is overdue on the ground that earthquake reconstruction of private buildings is still in progress. No general revision of assessment was carried out in any of the municipalities in the Chota Nagpur Division but the assessment of new and improved buildings brought increased income to the Ranchi, Jhalda, Dhanbad, and Chaibassa municipalities.

4. *Financial position.*—The financial position of the Roserah, Purnea, Muzaffarpur, Dumka, Ranchi and Daltonganj municipalities was not satisfactory during the year. The fact that the unspent balances of Government grants for specific purposes were larger than the closing balances in the case of the Barh, Bihar, Dinapore and Jagdispur municipalities shows that these municipalities had encroached upon these grants. The Muzaffarpur municipality closed the year with an actual balance of 24 against an unspent balance of Government grant amounting to 2,12. The unspent balance of Government grants in the hands of the Darbhanga municipality was nearly equal to its actual balance at the end of the year. The actual balance in the hands of the Madhubani municipality was 58, of which 56 represented the unspent balance of Government grants.

5. *Expenditure on education.*—Expenditure on education has been rising steadily during recent years as the following figures will show :—

Year.	Total expenditure on education.
1935-36	4,14
1936-37	4,29
1937-38	4,59

of the total expenditure of 4,59 during the year under review, 3,90 was spent on primary education. The provincial percentage of expenditure on primary schools to total ordinary income rose from 13 to 14. The highest percentages were recorded in the Jamshedpur Notified Area Committee (82), Lohardaga (71), Doranda Notified Area Committee (49), Motihari (48), and Daudnagar (40), the percentage was low in Khagaul (9), Madhupur (9), Monghyr (7) and Jugsalai Notified Area Committee (6).

So far as the Patna Division is concerned, expenditure on education fell by 3, the Patna Administration Committee and the Barh, Khagaul, Tikari, Dumraon and Sasaram municipalities being responsible for the decrease. The decrease in these cases was chiefly due to the fact that no expenditure was incurred during the year over new buildings or equipment. The increase of 2 in the Dinapur Nizamat municipality was due to the construction of an Upper Primary School building, purchase of furniture and increments in the salaries of teachers. In the Gaya municipality there was an increase of 2 on account of increments in the salaries of teachers and supply of furniture to schools.

In the Tirhut Division the expenditure on education rose by 5, the increase being shared by the Samastipur, Muzaffarpur, Chapra, Sewan, Motihari, Madhubani and Revelganj municipalities. It is worthy of note that Muzaffarpur made a larger provision during the year for the education of Harijans. Chapra also recorded a slightly increased expenditure on account of provision of educational facilities for Harijans.

In the Bhagalpur Division the increase which was slight was shared by municipalities other than Monghyr, Jamalpur, Bhagalpur, and Sahibganj. A school for depressed classes was opened in Purnea.

In the Chota Nagpur Division, expenditure on education rose by 15. The increase was shared by the Jamshedpur Notified Area Committee and all the municipalities except Chatra, Jhalda and Raghunathpur and the Doranda and Jugsalai Notified Area Committees, Chatra closed one school during the year. Jhalda could not pay its teachers owing to lack of funds. Raghunathpur failed to pay grants to aided schools.

6. *Indoor administration.*—The total number of meetings held in municipalities was 1,003 against 890 in the preceding year and of these 84 were adjourned against 66 during the last year. The largest number of meetings were held in Darbhanga (39), Patna City (36), Ranchi (34), Bettiah (32), Hazaribagh (30), Khagaul, Sasaram, Samastipur (28 each), Purulia (27), Madhubani (26), Bhabhua (25), Sahibganj, Dumka, Chapra (24 each), Hajipur (23) and Katihar (22). The number of meetings held was low in Jagdishpur (11), Muzaffarpur (8), Roserah (7), Bhagalpur (7) and Monghyr (8), municipalities and in the Jamshedpur Notified Area Committee (7). In all these cases the number of meetings was less than the statutory minimum (12). The total number of meetings which proved abortive for want of a quorum was 41 against 25 during the last year. The average percentage of officials present at meetings was less than 50 in 17 municipalities, the lowest percentages being recorded in Jagdispur (5), Darbhanga(14), Jamshedpur Notified Area Committee (14), Bettiah (18), and Khagaul (20). The percentage was satisfactory in Colgong (100), Jugsalai Notified Area Committee (95), Lauthaha Notified Area Committee (87), Daudnagar (85), Giridih (82), Ranchi (79), Raghunathpur (78), and Lalganj (78). The average percentage of attendance of non-official members at meetings of municipal boards was above 50 in 41 municipalities. The highest percentages were recorded in Daudnagar (86), Lalganj (85), Revilganj (84), Bhagalpur (83), Jamalpur (77), and Jugsalai Notified Area Committee (77).

7. *Outdoor administration.*—The expenditure decreased under all heads of outdoor administration except "Public Works" during the year under review. The expenditure on "Public Works" increased by 46. Under 'Public Health' which includes drainage and sewerage, water-supply, and conservancy, the expenditure fell by 2,56, the fall under the three sub-heads mentioned being 1,86, 65, and 9 respectively.

Expenditure on "Public Works" rose by 29, 48 and 5 in the Patna, Tirhut and Chota Nagpur Divisions and fell by 36 in the Bhagalpur Division and the net provincial increase under the head was 46. In the Patna Division, the largest increase (23) occurred in the Gaya municipality where a large number of roads were coal tarred and certain flanks of roads widened. The Patna City municipality was responsible for an increase of 10 on account of reconstruction of office and dispensary buildings and the construction of the Narayani Kanya Pathshala building. In the Tirhut Division, the increase or fall in the case of individual municipalities was on account of increased expenditure over earthquake reconstruction in some cases and, in others, to less expenditure on this account than during the preceding year. The expenditure under this head increased noticeably in Darbhanga (72), Madhubani (44) and Sitamarhi (42).

In the Bhagalpur Division, Monghyr was responsible for a decrease of 27 on account of the fact that heavy expenditure over repair and reconstruction of roads had been incurred during the preceding year. Adjustment of old accounts caused a decrease of 22 in Bhagalpur and Purnea recorded a drop of 9 due to the fact that certain outstanding bills had been paid. In Monghyr, a sum of 20 was spent over reconstruction of buildings.

In the Chota Nagpur Division, the increase was slight and the fluctuations in the individual cases do not call for comments.

Of the marked decrease (2,56) in the expenditure under Public Health during the year under review, the largest drop occurred under the item "Drainage and Sewerage" (1,86). Although expenditure under this item actually rose in Trihut, Bhagalpur and Chota Nagpur Divisions, there was a big drop of 2,17 in the case of the Patna City municipality which was due to the fact that an equivalent amount had been paid in the previous year to the Public Health Engineering Department in respect of the Patna Sewerage scheme. Thus, in the ultimate analysis, there was an increase rather than a decrease in the normal expenditure under Drainage and Sewerage. The big sewerage scheme in the Patna City municipality which covers the area between the Bakarganj Nala and the Bihar Engineering College was nearing completion during the year and it is expected to prove a success. Efforts are being made to popularize the scheme and to induce rate-payers in large numbers to take connections from it. Government hope that the municipality will take all steps that may be necessary to have the scheme worked successfully and this improvement in the drainage system is probably the most important problem which the municipality has to tackle. It is a pity that in the Patna Administration Committee area, the Amlatola Drainage Scheme prepared during the preceding year at an estimated cost of 53 could not be taken up owing to the fact that anticipated recoveries in the shape of salami did not materialize during the year. The construction of a large number of new drains in the Gaya municipality was responsible for an increase by 4 in the expenditure incurred by it under this head. Substantially larger expenditure than during the preceding year was incurred under this head by the Sitamarhi, Hajipur and Samastipur municipalities on account of reconstruction of drains. Chapra also recorded increased expenditure under the head owing to the clearing of the Khanua Nala and the cutting and cleaning of drains and culverts due to the early onset of the monsoon. Expenditure in Jamalpur rose from 1 to 3 during the year owing to the construction of some pucca drains. New drains were also constructed in Bhagalpur, Katihar and Sahibganj. The Kishanganj municipality deposited a sum of over 3 with the Public Health Department in respect of its supplementary drainage scheme. There was increased expenditure during the year in the Hazaribagh, Giridih and Purulia municipalities owing to the extension and construction of pucca drains. Several drains were improved in Ranchi.

These drainage improvements effected in various localities are worthy of notice and Government recognise their value. But the problem is vast and drainage reform is a crying need in most places deserving of greater attention than it has received so far.

As already noted, the expenditure under the head "water-supply" fell by about 65. The previous year's level of expenditure was maintained in the Patna Division but in the Tirhut Division there was a decrease of 37 and the rest of the fall was equally shared by the Bhagalpur and Chota Nagpur Divisions. The same number of municipalities maintained pipe water supplies as during the previous year. Increased expenditure was incurred in the Patna City municipality on account of extension of the water-supply system.

The drop in the expenditure under "conservancy" is mainly due to the fact that heavy expenditure had been incurred by the Gaya municipality during the preceding year over the construction of public latrines and urinals and the purchase of conservancy lorries. The conservancy arrangements in the Patna Administration Committee and the Patna City municipality are reported to have been satisfactory. In Gaya, lorries and bullock carts were used as in the preceding year for the removal of rubbish. In Muzaffarpur, retrenchment brought down the budgetted expenditure by 3. In Chapra, trailers and a motor bus were purchased for the disposal of night soil. Owing to comparatively smaller expenditure over capital outlay, a decrease of 25 occurred in the expenditure incurred by the Bhagalpur municipality. A Chevrolet lorry and 6 trailers with springs were, however, purchased by the municipality. In Monghyr, expenditure went up by 8, 6 having been spent over debris clearing in the town planning area and elsewhere. A new lorry with fire-fighting equipment was purchased by the Purnea municipality. In Deoghar, a health officer was appointed and conservancy carts were purchased. In the Chota Nagpur Division, the expenditure over conservancy increased by 12, the largest increase being 7 in the Ranchi municipality owing to the acquisition of land, construction of public latrines and appointment of extra staff. In Dhanbad, the appointment of new sweepers and purchase of carts, dust-bins and buckets led to an increase of 3, while Hazaribagh recorded an increase of 2 due to improvements in house-gullies for conservancy purposes. In Jamshedpur, conservancy arrangements are made by the Steel Company.

Epidemics were responsible for less expenditure during the year under review than during the preceding year. The municipalities in the Chota Nagpur Division are reported to have been free from outbreaks. Bettiah, according to the local officers, ought to have spent more than it did under this head. Preventive measures against cholera and other epidemics were taken with advantage in most municipalities, notably in Bhagalpur, Monghyr, Jamalpur, Deoghar and Arrah.

The year was marked by extension of Maternity and Child Welfare work in various localities. The Patna Administration Committee and several other municipalities mentioned in the last year's resolution continued to maintain midwives. Dinapur received a trained midwife during the year from the Patna Maternity and Child Welfare Society. The Gaya municipality appointed a qualified midwife and a maid-servant to attend to delivery cases free of charge; and organised a successful Child Welfare Exhibition. The construction of maternity wards in the Arrah Sadr Hospital and the Dumraon Raj Hospital was completed during the year. The Muzaffarpur municipality paid a contribution of Rs. 1,000 to the local Maternity and Child Welfare Centre which is working satisfactorily. The Monghyr centre also did good work during the year. The Deoghar municipality maintained a nurse at the local charitable hospital to attend to delivery cases free of charge. The Hazaribagh and Giridih municipalities have each a qualified midwife. The Ranchi municipality, besides maintaining two midwives of its own, paid a contribution of Rs. 500 during the year to the local Maternity and Child Welfare Centre. In Daltonganj, one indigenous *dai* was trained in the Sadr hospital. In Jugsalai, the notified area committee maintained a *dai*. In Chakradarpur, the Narayan Zenana Hospital opened by the late Raja Narpat Singh Deo of Porahat is serving the purpose of a Maternity and Child Welfare Centre.

8. *General.*—The number of municipalities remained the same as in the preceding year. The number of notified area committees increased by one

owing to the formation of the Dumra notified area committee at the new headquarters of the Sitamarhi subdivision. General elections were held during the year in Barh, Khagaul, Gaya, Tikari, Daudnagar, Dumraon, Bhabhua, Motihari, Muzaffarpur, Lalganj, Roserah, Jamalpur, Bhagalpur, Colgong, Forbesganj, Hazaribagh, Giridih, Chatra, Ranchi, Lohardaga, Purulia, Jhalda and Chaibassa. A good deal of interest was taken in the elections which were generally keenly contested. In certain cases elections which were due had to be put off either on account of redistribution of wards or on account of irregularities detected in the preparation of electoral rolls by the municipal executives concerned. The constitution of municipalities and notified area committees remained unaltered. The Barh and Gaya municipalities were released from supersession and for administering the superseded Monghyr municipality, an Administration Committee was appointed consisting of a Government officer and six prominent men of the town.

There was regrettably no noticeable improvement in municipal administration during the year under review. The administration of individual municipalities was more or less on the same level as during the preceding year. While there was some improvement in certain municipalities, there was marked deterioration in the affairs of others. The Barh municipality is reported to have worked satisfactorily under the Special Officer. In Gaya, the newly constituted municipal board is reported to be working on right lines to improve its finances and is anxious to take up water-supply and drainage improvement schemes. The Luathaha notified area committee was well administered. In Hajipur, the disappearance of party rivalry led to an improvement in the tone of its administration. The Sitamarhi, Lalganj, and Madhubani municipalities and the Doranda notified area committee also did good work. The administration of the Monghyr municipal administration committee is reported to have been satisfactory. The administration of the Bhagalpur, Colgong and Purulia municipalities and of those in the district of Purnea was also satisfactory. On the other hand, there are cases in which for various reasons the municipal administration showed signs of deterioration. Instances of deplorably low collections of taxes have already been mentioned in the foregoing paragraphs and it is needless to reiterate them here. But the reports of local officers reveal serious defects of other types also. The Patna City municipality, for instance, according to the local officers, was mostly engrossed in petty and routine matters. There were complaints of maladministration against the Samastipur municipality and it transpired on enquiry that the executives were incompetent and too much under the influence of their subordinates. The finances of the Daltonganj municipality gave cause for grave anxiety. The Chakradharpur municipality and the Jugsalai notified area committee were also financially handicapped. In Dhanbad, there was little effective supervision over the municipal staff resulting in embezzlements. Embezzlement occurred in Ranchi also. Control by the executives was lax in Bettiah. The state of affairs in the Hazaribagh municipality was far from satisfactory. The municipality failed to carry out the recommendations of the Special Inspecting Officer for local bodies, endorsed by Government, for the discharge of inefficient hands. The Commissioner of the Chota Nagpur Division reports that most of the municipalities in his Division failed to carry out the instruction of Government with regard to retrenchment of staff. The Lohardaga municipality did practically nothing to improve the state of its collections. Party factions, so often the bane of municipal administration, prevailed in several municipalities. The work of the Dumka municipality, for instance, was hampered by this factor and the collections, the finances, and the condition of municipal roads consequently deteriorated. Government regret to note that party factions have already appeared in the newly constituted Barh municipality.

The Municipal Election Rules were amended during the year under review so as to permit only one vote to one voter. Further amendments in the Election Rules are under consideration. Under the rules as they stand at present, the preparation of electoral rolls, the receipt of nomination papers and other

preliminaries to the elections proper are largely controlled by the outgoing executives and in various instances, irregularities in these processes were brought to Government's notice and Government were constrained to entrust these functions in certain cases to Magistrates. With a view to providing a further safeguard against corruption, Government also took in hand the scheme of redistribution of electoral wards in municipalities so as to convert plural-seated wards into single-seated ones. It was decided that, in the first instance, single-seated wards should be introduced in 17 municipalities and this decision was given effect to in some municipalities during the year under review, such as Barh, Bihar and Dinapore Nizamat.

It is worthy of note that during the year under review, Government issued instructions to municipalities to effect improvements as far as possible in the living and service conditions of their Harijan employees; and they made provision in the provincial budget for grants to municipalities for the construction of suitable dwelling houses for such employees.

Government desire to express their thanks to the local officers for the interest taken by them in the working of municipalities and to the executives of the well run municipalities for their good administration.

By order of the Government of Bihar,

B. C. MUKHARJI,

Secretary to Government.

MEMO. NO. 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to all Commissioners of Divisions, for information. Additional copies for distribution to District and Subdivisional Officers and to municipalities will be supplied direct by the Press.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO. 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to the Political / Education Department for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO. 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to the Accountant-General, Bihar, for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO. 2720-L. S-G.

Patna, the 4th June 1940.

COPY forwarded to the Director of Public Instruction, Bihar, for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to the Inspector-General of Civil Hospitals, Bihar, for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO. 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to the Director of Public Health / Superintending Engineer, Public Health Circle Bihar, for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

MEMO. NO. 2720-L. S.-G.

Patna, the 4th June 1940.

COPY forwarded to the Examiner of Local Accounts, Bihar, for information.

By order of the Government of Bihar,

P. DAS,

Assistant Secretary to Government.

FORM No. I.

Constitution of municipalities.

FORM No. I.

Statement showing the constitution of the municipalities in Bihar during the year 1937-3

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PATNA DIVISION.															
Patna	1	Patna City ...	Bihar and Orissa Municipal Act VII of 1922.	145,432	1	...	...	...	1	32	7	40	2	38	
	2	Barh ...		9,750	1	...	...	...	...	2	3	10	...	10	
	3	Bihar ...		46,994	1	...	...	...	...	4	16	20	2	18	
	4	Dinapur Nizamat.		24,221	1	...	...	...	1	3	16	20	1	19	
	5	Khagaul ...		7,412	1	..	...	...	2	...	9	11	2	9	
	6	Patna Administration Committee.	Patna Administration Committee Act I of 1915.	14,258	...	...	...	1	...	9	...	9	6	3	
			Total ...	248,067	5	...	...	1	4	50	56	110	13	97	
Gaya	7	Gaya ...	Bihar and Orissa Municipal Act VII of 1922.	88,005	1	...	...	...	...	5	21	26	2	24	
	8	Tikari ...		5,481	1	...	...	...	1	2	12	15	1	14	
	9	Daudnagar ...		11,699	1	...	...	...	1	2	12	15	1	14	
			Total ...	105,185	3	...	...	...	2	9	45	56	4	52	
Shahabad ...	10	Arrah ...	Bihar and Orissa Municipal Act VII of 1922.	48,922	1	...	...	...	3	3	24	30	3	27	
	11	Jagdispur ...		9,661	1	...	...	...	...	2	8	10	1	9	
	12	Buxar ...		13,449	1	...	...	...	2	...	8	10	2	8	
	13	Dumraon ...		14,421	1	...	...	...	1	1	8	10	1	9	
	14	Bhabua ...		6,002	1	...	...	...	...	3	8	11	...	11	
	15	Sasaram ...		25,175	1	...	...	...	3	2	20	25	3	22	
			Total ...	117,630	6	...	...	...	9	11	76	96	10	86	
			Divisional total ...	470,882	14	...	...	1	15	70	177	262	27	235	

FORM No. I—*contd.*

Name of division and districts.	Serial number of municipality.	Name of municipality and notified area committees.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio.*	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
TIRHUT DIVISION.																
Saran ...	16	Chapra ...	Bihar and Orissa Municipal Act VII of 1922.	47,448	1	...	...	...	2	3	20	25	2	23	...	25
	17	Revelganj ...		8,812	1	...	...	...	2	...	8	10	2	8	...	10
	18	Siwan ...		14,217	1	...	...	...	...	2	10	12	...	12	...	12
			Total ...	70,477	3	...	...	...	4	5	38	47	4	43	...	47
Champaran ...	19	Motihari ...	Bihar and Orissa Municipal Act VII of 1922.	17,645	1	...	...	...	..	4	16	20	3	17	1	19
	20	Bettiah ...		27,941	1	...	...	...	1	3	16	20	1	19	...	20
	21	Lauthaha Notified Area Committee.		780	...	...	...	1	4	...	...	4	4	...	1	3
			Total ...	46,266	2	...	...	1	5	7	32	44	8	36	2	42
Muzaffarpur	22	Muzaffarpur...	Bihar and Orissa Municipal Act VII of 1922.	42,812	1	...	...	...	1	5	24	30	1	29	1	29
	23	Hajipur* ...		19,299	1	...	...	...	...	3	12	15	...	15	...	15
	24	Lalganj ...		9,192	1	...	...	...	...	2	8	10	2	8	...	10
	25	Sitamarhi ...		10,701	1	...	...	...	...	3	12	15	...	15	...	15
	26	Dumra Notified Area Committee.		1,000	...	...	...	1	4	1	...	5	4	1	...	5
			Total ...	83,004	4	...	...	1	5	14	56	75	7	68	1	74
Darbhanga ...	27	Darbhanga ...	Bihar and Orissa Municipal Act VII of 1922.	60,676	1	...	...	...	2	4	24	30	2	28	...	30
	28	Madhubani ...		18,789	1	...	...	...	1	2	12	15	1	14	...	15
	29	Rosera ...		8,869	1	...	...	...	2	1	12	15	2	13	...	15
	30	Samastipur ...		9,891	1	...	...	...	1	2	12	15	1	14	...	15
			Total ...	98,225	4	...	...	...	6	9	60	75	6	69	...	7…
			Divisional total ...	297,972	13	...	...	2	20	35	186	241	25	216	3	23

(*a*) Approximate figure as Census figure is of no use.

FORM No. I—*contd.*

Name of division and districts.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio*.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BHAGALPUR DIVISION.																
Monghyr ...	31	Monghyr* ...	Bihar and Orissa Municipal Act of 1922.	52,863	Under supersession											
	32	Jamalpur ...		30,346	...	...	1	...	3	7	10	20	6	14	5	15
			Total ...	83,209	...	...	1	...	3	7	10	20	6	14	5	15
Bhagalpur ...	33	Bhagalpur† ...	Bihar and Orissa Municipal Act of 1922.	83,847	...	...	1	...	1	4	20	25	1	24	...	25
	34	Colgong ...		5,233	1	...	...	...	...	2	8	10	...	10	...	10
			Total ...	89,080	1	...	1	...	1	6	28	35	1	34	...	35
Purnea ...	35	Purnea ...	Bihar and Orissa Municipal Act of 1922.	15,474	1	...	...	...	1	4	20	25	2	23	2	23
	36	Kishanganj ...		8,946	1	...	...	...	1	2	12	15	1	14	...	15
	37	Katihar ...		15,864	1	...	...	...	...	3	12	15	...	15	1	14
	38	Forbesganj ...		5,939	1	...	...	...	...	2	8	10	...	10	...	10
			Total ..	46,223	4	...	...	...	2	11	52	65	3	62	3	62
Santal Parganas ...	39	Deoghar‡ ...	Bihar and Orissa Municipal Act of 1922.	14,217	Remained under supersession throughout the year.											
	40	Sahibganj ...		15,883	1	...	...	...	2	...	8	10	2	8	1	9
	41	Dumka ...		9,471	1	...	...	...	2	1	12	15	3	12	...	15
	42	Madhupur§ ...		8,965	Under supersession											
			Total ...	48,536	2	...	...	...	4	1	20	25	5	20	1	24
			Divisional Total ...	267,049	7	...	2	...	10	25	110	145	15	137	9	136

* The Monghyr municipality is under supersession.
† The municipality is under supersession with effect from the 2nd February 1936.
‡ The Deoghar Municipality has been superseded with effect from the 3rd June 1936.
§ The Madhupur municipality was superseded on the 17th February 1937.

FORM No. I—*concld.*

Name of division and districts.	Serial number of municipality.	Name of municipality and notified area committee.	Act under which constituted.	Population within municipal limits.	Particulars as to chairman. Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Number of members of committee. *Ex-officio*.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CHOTA NAGPUR DIVISION.																
Hazaribagh ...	43	Hazaribagh ...	Bihar and Orissa Municipal Act VII of 1922.	20,977	1	...	...	...	1	3	16	20	1	19	1	19
	44	Chatra ...		8,758	1	...	...	...	1	2	12	15	2	13	...	15
	45	Giridih ...		21,122	1	...	...	...	2	2	16	20	4	16	..	20
			Total ...	50,857	3	...	...	...	4	7	44	55	7	48	1	54
Ranchi ...	46	Ranchi ...	Bihar and Orissa Municipal Act VII of 1922.	50,517	1	...	...	...	...	5	20	25	1	24	2	23
	47	Lohardaga ...		7,577	1	...	...	...	...	2	8	10	...	10	...	10
	48	Doranda N. A. C.		6,721	...	...	...	1	3	6	...	9	7	2	1	8
			Total ...	64,815	2	...	...	1	3	13	28	44	8	36	3	41
Palamau ...	49	Daltonganj ...	Bihar and Orissa Municipal Act VII of 1922.	12,040	1	...	...	...	1	2	12	15	1	14	...	15
			Total ...	12,040	1	...	...	...	1	2	12	15	1	14	...	15
Manbhum ...	50	Purulia ...	Bihar and Orissa Municipal Act VII of 1922.	25,974	1	...	...	...	...	4	16	20	...	20	1	19
	51	Jhalda ...		6,924	1	...	...	...	...	2	8	10	...	10	...	10
	52	Raghunathpur		7,139	1	...	...	...	1	2	12	15	1	14	...	15
	53	Dhanbad ...		21,020	1	...	...	...	1	3	16	20	4	16	...	20
			Total ...	61,057	4	...	...	...	2	11	52	65	5	60	1	64
Singhbhum ...	54	Chaibassa ...	Bihar and Orissa Municipal Act VII of 1922.	10,785	1	...	...	...	...	3	12	15	2	13	...	15
	55	Chakradharpur		7,158	1	...	...	...	...	2	8	10	...	10	...	10
	56	Jugsalai N.A.C.		8,721	...	...	...	1	2	6	...	8	2	6	1	7
	57	Jamshedpur N. A. C.		83,738	...	...	1	...	1	10	...	11	1	10	4	7
			Total ...	1,10,402	2	...	1	1	3	21	20	44	5	39	5	39
			Divisional Total ...	2,99,171	12	...	1	2	13	54	156	223	26	197	10	213
			Grand Total for 1937-38	13,35,073	46	...	3	5	58	184	629	871	93	778	25	846
			Grand Total for 1936-37	13,33,693	43	...	3	6	59	143	627	829	88	741	31	798

[Patna Division.]

FORM NO. IA.

Statement showing the number of meetings held and average percentage of members present at each meeting of the municipalities in Bihar during the year 1937-38.

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
PATNA DIVISION.									
Patna ...	1	Patna City ...	36	...	17	45·45	54·24	53·67	
	2	Barh	...	Under	superses sion.				
	3	Bihar	15	...	2	49·3	50·3	49·6	
	4	Dinapur Nizamat ...	14	...	...	44·64	65·62	61·43	
	5	Khagaul	28	3	3	20·83	75·	63·63	
	6	Patna Administration Committee.	14	2	...	53·46	4·95	58·41	
		Total ...	107	5	22	...	...	...	
Gaya ...	7	Gaya	19	...	5	31 5	70·	67·2	
	8	Tikari	19	3	3	26·3	38·3	37·5	
	9	Daudnagar ...	14	...	...	85·7	86·2	79·04	
		Total ...	52	3	8	...	...	...	
Shahabad ...	10	Arrah	20	...	1	26·6	46·8	44·8	
	11	Jagdishpur ...	11	...	...	5·45	61·82	67·22	
	12	Buxar	14	...	...	39·2	43·3	51·4	
	13	Dumraon	15	...	1	50·8	53·9	67·8	
	14	Bhabhua	25	2	5	...	16·23	16·23	
	15	Sasaram	28	...	2	55·95	53·40	53·57	
		Total ...	113	2	9	...	...	...	
		Divisional total ...	272	10	[illegible]				

[Tirhut Division.]

FORM NO. IA—*contd.*

Name of Division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officals present at each meeting.	Average percentage of non-offi als present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
TIRHUT DIVISION.									
Saran ...	16	Chapra	24	...	...	36·36	67·4	67·5	
	17	Revelganj... ...	14	...	...	75·0	84·8	82·9	
	18	Siwan	15	...	4	...	76·7	76·7	
		Total ...	55	...	4	...	...	...	
Champaran ...	19	Motihari	22	...	2	39·40	53·21	51·13	
	20	Bettiah	32	3	4	18·75	44·40	43·12	
	21	Luathaha Notified Area Committee.	12	...	...	87·5	..	87·5	
		Total ...	66	3	6	...	...	...	
Muzaffarpur ...	22	Muzaffarpur ...	8	...	...	50·00	73·27	75·00	
	23	Hajipur	23	1	1	...	64·05	64·05	
	24	Lalganj	14	1	...	78·57	85·71	76·78	
	25	Sitamarhi	15	1	1	...	50·7	50·7	
	26	Dumra Notified Area Committee.	13	...	...	...	67·1	36·1	
		Total ...	73	3	2	...	...	...	
Darbhanga ...	27	Darbhanga ...	39	...	10	14·0	41·5	39·7	
	28	Madhubani ...	26	...	...	57·6	64·1	63·7	
	29	Roserah	8	...	...	54·1	38·5	40·5	
	30	Samastipur ...	28	...	...	75·00	65·30	63·57	
		Total ...	101	...	10	...	...	...	
		Divisional total ...	293	6	22	...	...	...	

[Bhagalpur Division.]

FORM NO. IA—*contd.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
BHAGALPUR DIVISION.									
Monghyr ...	31	Monghyr(*a*) ...	8*	...	...	100·0	75·0	78·0	This represents the meeting held by the Administration Committee.
	32	Jamalpur ...	14	...	...	71·6	77·8	75·5	
		Total ...	22	...	...	...	...	...	
Bhagalpur ...	33	Bhagalpur ...	7	...	1	57·1	83·3	82·2	The municipal board was formed on 22nd January 1938.
	34	Colgong ...	16	1	1	100·0	76·87	78·75	
		Total ...	23	1	2	...	...	...	
Purnea ...	35	Purnea	20	...	...	75·0	68·93	68·77	
	36	Kishanganj ...	18	3	2	55·5	53·1	53·3	
	37	Katihar ...	22	1	3	...	67·87	67·87	
	38	Forbesganj ...	18	...	...	44·44	68·48	66·15	
		Total ...	78	4	5	...	...	...	
Santal Parganas	39	Deoghar ...	...	...	...	...	...	...	The Deoghar municipality; was under supersession throughout the year.
	40	Sahibganj ...	24	2	1	50·0	69·44	65·9	
	41	Dumka ...	24	3	3	27·7	43·05	40·0	
	42	Madhupur ...	...	...	...	...	...	...	The Madhupur municipality is under supersession.
		Total ...	48	5	4	...	...	...	
		Divisional total ...	171	10	11	...	...	...	

[Chota Nagpur Division.]

FORM NO. IA—*concld.*

Name of division and district.	Serial number of municipality.	Name of municipality.	Total number of meetings held including those specified in columns 5 and 6.	Number of meetings out of the total in column 4 which proved abortive for want of a quorum.	Number of meetings out of the total in column 4 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
1	2	3	4	5	6	7	8	9	10
CHOTA NAGPUR DIVISION.									
Hazaribagh...	43	Hazaribagh ...	30	1	2	63·0	65·0	62·0	
	44	Chatra	14	...	...	71·4	56·6	57·6	
	45	Giridih	14	...	...	62·14	58·26	60·54	
		Total ...	58	1	2	...	...	...	
Ranchi ...	46	Ranchi	34	1	3	79·4	55·1	56·2	
	47	Lohardaga ...	19	7	2	...	36·3	36·3	
	48	Doranda N. A. C. ...	12	2	...	57·1	54·1	56·4	
		Total ...	65	10	5	...	...	...	
Palamau ...	49	Daltonganj ...	19	1	1	36·81	57·54	56·25	
		Total ...	19	1	1	...	...	...	
Manbhum ...	50	Purulia	27	1	3	...	58·0	58·0	
	51	Jhalda	11	...	...	...	76·3	76·3	
	52	Raghunathpur ...	14	1	...	78·57	64·79	65·71	
	53	Dhanbad	19	...	...	64·4	59·1	60·0	
		Total ...	71	2	3	...	...	...	
Singhbhum ...	54	Chaibassa	12	...	...	58·3	64·1	63·3	
	55	Chakradharpur ...	23	1	1	...	69·54	69·54	
	56	Jugsalai N. A. C. ...	12	...	...	95·8	77·7	82·2	
	57	Jamshedpur N. A. C. ...	7	...	...	14·3	70·0	63·6	
		Total ...	54	1	1	...	...	...	
		Divisional total ...	267	15	12	...	...	...	
		Grand total for 1937-38	1,003	41	84	...	...	...	
		Grand total for 1936-37	890	25	66	...	...	...	

FORM NO. II—*Statement showing the income of the municipal*

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.	Municipal registration, license and other fees: Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	Realizations, under Special Acts: From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.		Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	14	15	16	17	18	19	20	21	22	23	24		65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
PATNA DIVISION.																										
Patna ...	1	Patna City ...	3,69,099	2,31,868	1,818	1,18,637	...	1,36,231	...	...	...	5,496	13,533	4,184	6,778	50	30,040	1,421	16,344	129	125	18,019	,139	3 5 9	4 3 10	
	2	Barh	1,238	674	30	...	...	3,261	...	8,902	42	1,576	877	142	345	...	2,940	719	3,710	...	43	4,472	,519	1 5 2	2 13 7	
	3	Bihar	1,063	1,153	770	...	...	11,039	...	18,779	...	2,647	...	260	2,339	37	5,273	502	...	...	93	595	,137	0 10 10	0 15 10	
	4	Dinapore Nizamat ...	4,820	12,073	3,419	...	...	5,953	...	...	29	4,708	...	...	820	...	5,528	176	...	...	29	205	,834	0 14 2	1 6 3	
	5	Khagaul	688	19,052	1 658	...	...	...	...	...	...		...	...	337	...	337	199	...	32	4	235	,191	2 12 8	3 5 5	
	6	Patna Administration Committee.	58,690	59,841	...	51,319	...	54,598	...	...	...	1,473	849	...	...	60	2,382	1,733	...	12	8	1,753	,729	11 10 0	14 5 9	
		Total ...	4,35,618	3,24,661	7,695	1,69,956	...	2,11,082	...	27,681	71	5,900	15,258	4,586	10,609	147	46,500	4,750	20,054	173	302	25,279	,549	2 15 9	3 13 6	
Gaya ...	7	Gaya	28,223	89,567	934	62,270	...	71,517	...	...	...	3,317	5,507	5,229	4,295	1,336	29,684	1,164	...	...	130	1,294	,712	2 8 9	3 8 7	
	8	Tikari	872	7,431	62	...	...	843	...	...	...	1,887	...	...	151	...	2,038	202	...	...	9	211	,070	1 8 4	2 6 6	
	9	Daudnagar ...	1,861	496	92	...	...	...	...	3,512	128	645	...	...	467	...	1,112	418	1,155	...	3	1,576	,029	0 5 9	0 14 6	
		Total ...	30,956	97,494	1,088	62,270	...	72,360	...	3,512	128	5,849	5,507	5,229	4,913	1,336	32,834	1,784	1,155	...	142	3,081	,811	2 4 0	3 3 0	
Shahabad ...	10	Arrah	15,818	41,551	3,606	33,688	...	18,610	...	...	...	4,998	...	4,835	900	94	10,827	425	...	300	81	806	,105	1 15 10	2 10 5	
	11	Jagdishpur ...	112	146	34	...	...	...	...	3,166	73	2,748	...	...	137	...	2,885	191	...	...	14	205	,593	0 6 7	0 15 1	
	12	Buxar	1,197	1,747	525	...	...	5,356	...	6,842	[illegible]	,989	...	337	469	...	2,795	183	...	...	53	236	,884	1 1 3	1 10 10	
	13	Dumraon	250	207	306	...	...	...	...	9,221	...	2,035	860	585	256	30	3,766	174	...	...	83	257	,803	0 10 9	1 2 1	
	14	Bhabua	27	655	...	...	...	235	...	4,000	8	1,010	111	32	210	...	1,363	923	...	...	4	927	,195	0 13 0	1 10 10	
	15	Sasaram	11,160	2,869	86	...	...	...	..	10,138	88	3,034	167	100	571	...	3,872	663	...	...	6	669	,057	0 8 3	1 4 11	
		Total ...	28,564	47,175	4,507	33,688	...	24,201	...	33,367	155	5,814	1,138	5,889	2,543	124	25,508	2,559	...	300	241	3,100	,637	1 3 2	1 14 0	
		Divisional total ...	4,95,138	4,69,330	13,290	2,65,914	...	3,07,643		64,560	354	,563	21,903	15,704	18,065	1,607	1,04,842	9,093	21,209	473	685	31,460	,997	2 6 1	3 3 3	

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Revenue derived from municipal property and powers apart from taxation. — Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be detail in as ma... as may be nec...) — Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna ...	1	Patna City	3,666	1,020	365	2,864	...	6,300	...	...	...
	2	Barh ...	...	...	...	...	...	547	...	...	...
	3	Bihar ...	9	14	30	...	...	619	...	...	...
	4	Dinapore Nizama...	131	27	6	...	...	...	...	...	...
	5	Khagaul ...	...	...	...	...	...	563	...	...	...
	6	Patna Administr... Committee.	2,870	5,870	...	2,314	297	14,466	...	...	...
		Total	6,676	6,431	401	5,078	297	22,395	...	...	...
Gaya ...	7	Gaya ...	4,148	...	...	...	...	22,078	...	...	...
	8	Tikari ...	175	27	...	...	...	...	...	...	...
	9	Daudnagar ...	...	53	...	...	...	120	...	...	...
		Total	4,323	80	...	...	...	22,198	...	...	...
Shahabad ...	10	Arrah ...	365	547	2	...	...	7,609	...	...	...
	11	Jagdishpur ...	...	...	...	...	...	323	...	...	...
	12	Buxar ...	14	...	...	...	...	241	...	...	...
	13	Dumraon ...	...	...	...	...	...	373	...	...	...
	14	Bhabua ...	341	152	109	195	...	127	...	...	...
	15	Sasaram ...	636	900	12	...	...	5,655	...	...	...
		Total	1,356	1,599	123	195	...	14,328	...	...	...
		Divisional tot...	12,355	8,110	524	5,273	297	58,921	...	...	...

Name of the municipality.	Revenue derived from municipal property and powers apart from taxation—*concld.* — Fines under Municipal and other Acts.	Interest on investments. — For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government. — For general purposes.	For educational purposes.	For medical purposes.		Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
	35	36	37	36	39	40	41	42	43		65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Patna City	7,004	...	...	...	...	21,899	23,685	18,117	3,375	39	3 5 9	4 3 10	
Barh	489	...	...	...	...	1,036	4,800	1,218	...	19	1 5 2	2 13 7	
Bihar	437	...	...	...	...	1,109	2,370	3,774	...	37	0 10 10	0 15 10	
Dinapore Nizamat	95	956	...	...	...	1,263	1,916	2,737	...	34	0 14 2	1 6 3	
Khagaul	89	...	...	...	...	652	1,535	922	...	01	2 12 8	3 5 5	
Patna Administration Committee	681	...	...	...	...	27,645	1,004	3,180	...	29	11 10 0	14 5 9	
Total	8,795	956	...	...	...	53,604	33,710	29,949	3,375	49	2 15 9	3 13 6	
Gaya	3,798	...	...	...	...	30,024	6,551	10,071	...	12	2 8 9	3 8 7	
Tikari	...	...	...	...	...	202	1,358	537	...	70	1 6 4	2 6 6	
Daudnagar	78	...	...	...	...	251	1,354	2,020	...	29	0 5 9	0 14 6	
Total	3,876	...	...	...	...	30,477	9,263	13,528	...	811	2 4 0	3 3 0	
Arrah	883	...	...	...	...	9,406	2,024	7,159	...	105	1 15 10	2 10 5	
Jagdishpur	78	...	...	...	...	401	1,408	812	...	593	0 5 7	0 15 1	
Buxar	87	...	...	...	...	402	900	653	...	884	1 1 3	1 10 10	
Dumraon	86	...	...	...	...	492	400	1,639	...	,803	0 10 9	1 2 1	
Bhabua	74	...	...	...	...	998	1,154	601	...	,195	0 13 0	1 10 10	
Sasaram	263	...	...	...	...	7,466	5,016	2,135	...	,057	0 8 3	1 4 11	
Total	1,471	...	...	...	...	19,165	10,902	12,999	...	,637	1 3 2	1 14 0	
Divisional total	14,142	956	...	...	...	1,03,246	53,875	56,476	3,375	,997	2 6 1	3 3 3	

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	From local funds. For educational purposes.	From local funds. For medical purposes.	From other sources. For general purposes.	From other sources. For educational purposes.	From other sources. For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.	Miscellaneous. Total.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
1	2	3	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
PATNA DIVISION.																										
Patna	1	Patna City	...	...	...	...	...	...	44,177	..	14,289	[illegible]	6,16,978	...	...	...	...	...	61,717	10,345	72,062	6,89,040	10,58,139	3 5 9	4 3 10	
	2	Barh ...	...	...	...	2	...	...	5,520	...	899	[illegible]	27,776	...	...	...	...	...	505	...	505	28,281	29,519	1 5 2	2 13 7	
	3	Bihar ...	...	...	...	...	...	...	6,044	...	1,675	[illegible]	46,437	...	...	...	...	...	394	223	617	47,054	48,137	0 10 10	0 15 10	
	4	Dinapore Nizamat	...	...	...	...	...	...	4,653	...	611	[illegible]	33,734	271	...	...	...	...	...	9	280	34,014	38,834	0 14 2	1 6 3	
	5	Khagaul ...	...	...	...	...	...	..	2,458	...	354	[illegible]	24,746	...	...	...	...	...	130	627	757	25,503	26,191	2 12 8	3 5 5	
	6	Patna Administration Committee.	...	...	...	...	...	...	4,184	43	2,983	[illegible]	2,04,748	...	...	...	...	...	376	915	1,291	2,06,039	2,64,729	11 10 0	14 5 9	
		Total	...	...	...	2	...	...	67,036	43	20,811	[illegible]	9,54,419	271	...	...	...	...	63,122	12,119	75,512	10,29,931	14,65,549	2 15 9	3 13 6	
Gaya ...	7	Gaya ...	50	...	...	...	...	...	17,572	...	8,598	[illegible]	3,11,460	...	...	...	...	...	10,326	11,703	22,029	3,33,489	3,61,712	2 8 9	3 8 7	
	8	Tikari ...	...	...	400	...	...	...	2,295	...	118	[illegible]	13,200	...	...	...	...	...	1,693	105	1,998	15,198	16,070	1 8 4	2 6 6	
	9	Daudnagar	...	...	...	...	...	...	3,374	...	85	[illegible]	10,626	...	...	...	...	...	122	420	542	11,168	13,029	0 5 9	0 14 6	
		Total	50	...	400	...	...	..	23,241	...	8,301	[illegible]	3,35,286	[illegible]	...	...	...	...	12,341	12,228	24,569	3,59,855	3,90,811	2 4 0	3 3 0	
Shahabad ...	10	Arrah ...	...	...	...	...	...	...	9,183	7	2,018	[illegible]	1,29,702	...	...	...	...	...	15,877	2,708	18,585	1,48,287	1,64,105	1 15 10	2 10 5	
	11	Jagdishpur	...	...	...	...	...	...	2,220	...	13	[illegible]	9,143	...	...	...	...	...	338	...	338	9,481	9,593	0 5 7	0 15 1	
	12	Buxar ...	...	...	...	...	...	...	1,553	...	3,120	[illegible]	23,612	...	...	...	...	...	...	75	75	22,687	23,884	1 1 3	1 10 10	
	13	Dumraon ...	...	...	...	...	29	...	2,068	...	32	[illegible]	16,349	...	...	...	...	25	929	250	1,204	17,553	17,803	0 10 9	1 2 1	
	14	Bhabua ...	...	...	...	...	...	...	1,755	...	153	[illegible]	10,094	...	...	...	...	...	2,074	...	2,074	12,168	12,195	0 13 0	1 10 10	
	15	Sasaram ...	...	...	...	...	...	...	7,151	...	685	[illegible]	32,924	...	...	...	...	...	1,554	2,419	3,973	36,897	48,057	0 8 3	1 4 11	
		Total	...	...	...	...	29	...	23,930	7	6,021	[illegible]	2,20,824	...	...	...	...	25	20,772	5,452	26,249	2,47,073	2,75,637	1 3 3	1 14 0	
		Divisional total	50	...	400	2	29	...	1,14,207	50	35,633	[illegible]	15,10,529	271	...	...	...	25	96,235	29,799	1,26,330	16,36,859	21,31,997	2 6 1	3 3 3	

FORM No. II.—*Statement showing the income of the municipalities*

ame of division and district.	Serial number of the municipality.	Name of the municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRHUT DIVISION.											
ran	16	Chapra	*42,258	47,674	837	...	...	18,673	...	...	51
	17	Revelganj... ...	7,293	4,021	...	...	...	1,281	...	...	...
	18	Siwan	9,435	12,201	54	...	...	5,031	...	...	1
		Total ...	58,986	63,896	891	...	...	24,985	...	...	52
amparan ...	19	Motihari	11,555	10,458	84	...	...	5,775	...	...	...
	20	Bettiah	5,650	23,416	1,408	...	...	9,303	...	...	...
	21	Luathaha notified area committee.	1,562	3,515	...	...	...	744	...	...	...
		Total ...	18,767	37,389	1,132	...	...	15,822	...	...	...
uzaffarpur ...	22	Muzaffarpur ...	1,06,432	55,797	2,183	45,433	...	31,446	...	...	140
	23	Hajipur	5,079	13,297	31	...	...	7,417	...	...	...
	24	Lalganj	3,264	4,288	31	...	...	1,603	...	...	...
	25	Sitamarhi... ...	9,172	9,303	184	...	...	4,051	...	...	...
	26	Dumra notified area committee.	827	1,642	...	...	...	477	...	...	...
		Total ...	1,24,774	84,227	2,429	45,433	...	44,994	...	...	140
rbhanga ...	27	Darbhanga ...	22,610	22,934	685	...	...	28,129	...	23,863	20
	28	Madhubani ...	5	2,965	275	...	...	7,088	...	8,276	107
	29	Roserah	4,853	161	50	...	...	254	...	3,029	...
	30	Samastipur ...	1,422	3,416	130	...	...	7,484	...	5,292	73
		Total ...	28,890	29,476	1,140	...	...	42,955	...	40,460	200
		Divisional total ...	2,31,417	2,14,[illegible]							

Serial number	Municipal registration, license and other fees. Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	Realization under Special Acts. From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.	(partly visible)	Incidence of income (column 64) per head of population.	Remarks.
	14	15	16	17	18	19	20	21	22	23	24		66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	p.	Rs. a. p.	*Corrected in audit.
16	3,151	1,253	557	1,323	130	6,414	305	5,200	21	57	5,583	6 8	2 14 4	
17	608	187	...	61	...	856	128	1,945	..	7	2,080	9 8	1 12 1	
18	10,326	2,670	...	235	...	13,231	50	...	...	26	76	8 5	2 11 10	
Total	14,085	4,110	557	1,619	130	20,501	483	7,145	21	90	7,739	4 5	2 11 7	
19	567	758	212	235	11	1,783	290	...	28	18	336	4 10	2 4 1	
20	4,436	1,216	50	555	93	6,350	568	...	...	35	603	3 4	2 5 4	
21	...	...	...	...	...	...	...	...	...	...	...	7 4	6 1 7	
Total	5,003	1,974	262	790	104	8,133	858	...	28	53	939	2 10	2 5 11	
22	3,060	1,299	12	2,261	...	6,632	455	28,381	180	112	29,128	2 5	6 6 9	
23	1,845	...	150	612	582	3,189	342	550	74	72	1,038	1 2	1 13 8	
24	795	92	58	111	...	1,056	32	...	...	56	88	0 3	1 9 2	
25	1,812	519	...	281	...	2,612	377	...	91	64	532	4 1	9 6 1	
26	...	...	...	...	...	...	...	...	...	...	...	1 1	2 10 0	
Total	7,512	1,910	220	3,265	582	13,489	1,206	28,931	345	304	30,786	2 2	5 2 7	
27	11,156	3,582	...	1,292	9	16,039	700	...	18	251	969	3 11	4 13 9	
28	3,425	...	...	770	...	4,195	105	...	72	66	248	5 11	9 0 2	
29	2,855	...	...	166	...	2,521	70	...	...	56	126	6 3	1 8 8	
30	2,743	...	544	489	...	3,776	143	...	78	64	285	0 6	4 7 3	
Total	19,679	3,582	544	2,717	9	26,531	1,018	...	168	437	1,623	2 7	5 5 1	
Divisional total	46,279	11,576	1,583	8,391	825	68,654	3,565	36,076	562	884	41,087	7 4	4 3 2	

Revenue derived from municipal property and powers apart from taxation.

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning ghats and burial grounds.	Other fees: Sale of night soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRHUT DIVISION.											
…ran …	16	Chapra … …	…	1,522	42	1,836	…	8,830	…	…	…
	17	Revelganj… …	15	12	…	1,704	…	8	…	…	…
	18	Siwan … …	1,919	…	125	…	…	1,195	…	…	…
		Total …	1,934	1,534	167	3,540	…	10,042	…	…	…
…amparan …	19	Motihari … …	38	218	22	…	…	3,991	…	…	…
	20	Bettiah … …	549	…	228	777	…	3,194	…	…	…
	21	Luathaha notified area committee.	…	…	…	…	…	…	…	…	…
		Total …	587	218	250	777	…	7,185	…	…	…
…zaffarpur …	22	Muzaffarpur …	2,933	29	…	2,127	…	926	…	…	7,000
	23	Hajipur … …	919	36	14	138	…	2,255	…	…	…
	24	Lalganj … …	76	…	…	…	…	820	…	…	…
	25	Sitamarhi… …	…	…	…	…	…	2,573	…	…	…
	26	Dumra notified area committee.	…	…	…	…	…	…	…	…	…
		Total …	3,928	65	14	2,265	…	6,574	…	…	7,000
…rbhanga …	27	Darbhanga …	909	10,047	60	4,881	…	2,486	…	…	…
	28	Madhubani …	269	…	367	…	…	5,071	…	…	…
	29	Roserah … …	…	114	…	…	…	887	…	…	…
	30	Samastipur …	3,306	47	…	3,217	…	4,895	…	…	453
		Total …	4,484	10,208	427	8,098	…	13,339	…	…	453
		Divisional total …	10,933	12,025	858	14,680	…	37,140	…	…	7,453

Revenue derived from municipal property and powers apart from taxation—*concld.*; Grants and contributions (for general and special purposes).

Name of the municipality.	Fines under Municipal and other Acts.	Interest on investments: For general purposes.	Interest on investments: For educational purposes.	Interest on investments: For medical purposes.	Premium on loans.	Total.	From Government: For general purposes.	From Government: For educational purposes.	From Government: For medical purposes.	…	Incidence of income (column 54) per head of population.	Remarks.
	35	36	37	38	39	40	41	42	43		66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	p.	Rs. a. p.	*Corrected in audit.
Chapra	718	4,050	87	485	…	17,579	15,351	5,951	2,970	6 8	2 14 4	
Revelganj	22	…	…	…	…	1,761	1,662	1,687	…	9 8	1 12 1	
Siwan	179	…	…	…	…	3,418	2,262	1,778	…	8 5	2 11 10	
Total	919	4,050	87	485	…	22,758	19,275	9,416	2,970	4 5	2 11 7	
Motihari	159	…	…	…	…	4,428	13,031	2,257	…	4 10	2 4 1	
Bettiah	178	…	…	…	…	4,926	15,491	3,396	…	3 4	2 5 4	
Luathaha notified area committee	…	…	…	…	…	…	500	…	…	7 4	6 1 7	
Total	337	…	…	…	…	9,354	29,022	5,683	…	3 10	2 5 11	
Muzaffarpur	1,170	209	…	…	…	14,394	61,021	6,752	…	2 5	6 6 9	
Hajipur	255	…	…	…	…	3,668	2,445	2,169	…	1 2	1 13 8	
Lalganj	261	…	…	…	…	1,176	5,214	935	…	0 3	1 9 2	
Sitamarhi	424	…	…	90	…	3,087	70,551	1,433	851	4 1	9 6 1	
Dumra notified area committee	1	4	…	…	…	5	500	…	…	1 1	2 10 0	
Total	2,111	213	…	90	…	22,330	1,39,731	11,289	851	2 2	5 2 7	
Darbhanga	459	…	…	…	…	18,842	1,71,349	6,855	…	3 11	4 13 9	
Madhubani	145	…	…	…	…	5,852	1,34,996	2,071	…	5 11	9 0 2	
Roserah	72	…	…	6	…	1,079	3,014	989	232	6 3	1 8 8	
Samastipur	346	…	…	…	…	12,315	400	2,830	…	0 6	4 7 3	
Total	1,022	…	…	6	…	38,088	3,09,759	12,745	232	3 7	5 5 1	
Divisional total	4,389	4,263	87	581	…	92,530	4,97,787	39,139	4,053	7 4	4 3 3	

Bihar during the year ending 31st March 1938—contd.

Name of division and district.	Serial number of the municipality.	Name of the municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.
1	2	3	44	45	46	47	48	49	50	51	52
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
ran	16	Chapra	...	...	9,465	...	...	6,178	39,915	...	898
	17	Revelganj...	...	...	1,244	...	338	422	5,353	...	126
	18	Siwan	...	...	...	...	...	...	4,040	...	916
		Total	...	...	10,709	...	338	6,600	49,308	...	1,940
amparan	19	Motihari	...	...	...	...	...	...	15,318	...	1,368
	20	Bettiah	...	...	...	331	...	...	19,218	...	456
	21	Lauthaha notified committee.	...	...	...	...	...	...	500	..	...
		Total	...	...	...	331	...	...	35,036	...	1,824
uzaffarpur	22	Muzaffarpur	...	...	...	15,000	...	305	83,078	...	6,860
	23	Hajipur	...	...	...	...	...	...	4,614	...	2,535
	24	Lalganj	...	...	...	...	...	...	6,149	5	81
	25	Sitamarhi...	...	...	4,600	...	...	965	78,400	...	2,357
	26	Dumra notified committee.	...	...	...	...	...	...	500	...	1
		Total	...	...	4,600	15,000	...	1,270	1,72,741	5	11,834
arbhanga	27	Darbhanga	...	...	...	...	...	...	1,78,204	...	5,237
	28	Madhubani	2,541	...	...	...	...	...	1,39,608	...	765
	29	Roserah	450	...	1,600	...	...	160	6,445	...	5
	30	Samastipur	...	...	...	3,000	2,200	...	8,430	...	2,859
		Total	2,991	...	1,600	3,000	2,200	160	3,32,687	...	8,866
		Divisional total	2,991	...	16,909	18,331	2,538	8,030	5,89,772	5	24,464

Name of the municipality.	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 18) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
3	54	55	56	57	58	59	60	61	62	63	64	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	*Corrected in audit.
Chapra	1,37,624	3,469	...	...	...	...	8,996	14,909	27,374	1,64,998	2,07,256	1 6 8	2 14 4	
Revelganj...	15,478	...	...	...	...	...	...	...	...	15,478	23,771	0 9 8	1 12 1	
Siwan	38,968	...	...	...	23	...	5,664	...	5,687	44,655	54,090	1 3 5	2 11 10	
Total	1,92,070	3,469	...	...	23	...	14,660	14,909	33,061	2,25,131	2,84,117	1 4 5	2 11 7	
Motihari	39,550	...	...	...	...	...	1,294	798	2,092	41,642	53,197	0 14 10	2 4 1	
Bettiah	65,320	...	...	...	...	50	3,893	1,149	5,092	70,412	76,062	1 3 4	2 5 4	
Lauthaha notified committee.	4,759	...	...	...	...	...	...	...	...	4,759	6,321	5 7 4	6 1 7	
Total	1,09,629	...	...	...	...	50	5,187	1,947	7,184	1,16,813	1,35,580	1 2 10	2 5 11	
Muzaffarpur	2,75,091	...	...	...	...	...	38,115	19,161	57,276	3,32,367	4,38,799	3 2 5	6 6 9	
Hajipur	35,789	...	...	...	...	...	60	103	163	35,952	41,031	1 1 2	1 13 8	
Lalganj	14,477	...	...	...	...	...	...	462	463	14,939	18,203	0 10 3	1 9 2	
Sitamarhi...	1,00,426	...	...	...	...	...	39,113	409	39,522	1,39,949	1,49,120	1 4 1	9 6 1	
Dumra notified committee.	2,625	...	...	...	...	...	20	...	20	2,645	3,472	2 1 1	2 10 0	
Total	4,28,408	...	...	...	...	...	77,308	20,135	97,443	5,25,851	6,50,625	2 2 2	5 2 7	
Darbhanga	2,94,922	...	...	...	...	...	45,036	13,600	58,636	3,53,558	3,76,168	1 3 11	4 13 9	
Madhubani	1,69,374	...	...	...	...	...	6,155	5,268	11,423	1,80,797	1,89,802	0 15 11	9 0 2	
Roserah	13,670	...	1,250	...	...	40	874	...	2,164	15,834	20,687	0 6 3	1 8 8	
Samastipur	44,060	...	...	...	...	...	...	...	...	44,060	45,482	1 10 6	4 7 3	
Total	5,22,026	...	1,250	...	...	40	52,065	18,868	72,223	5,94,249	6,23,139	1 2 7	5 5 1	
Divisional total	12,52,133	3,469	1,250	...	23	90	1,49,220	55,859	2,09,911	14,62,044	16,93,461	1 7 4	4 3 2	

FORM NO. II.—*Statement showing the income of the municip[alities]*

Name of division and district.	Serial number of the municipality.	Name of municipality.	Balance in hand at the close of last year.	Tax on holdings.	Tax on vehicles, horses and other animals.	Water-tax.	Lighting tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	31	Monghyr	76,202	39,644	576	34,586	...	25,560	...	...	...
	32	Jamalpur... ...	7,840	49,511	165	...	...	19,717	...	...	...
		Total ...	84,042	89,155	741	34,586	...	45,277	...	...	...
Bhagalpur ...	33	Bhagalpur ...	42,419	77,580	1,273	68,340	...	53,185	...	...	...
	34	Colgong	1,007	4,827	70	...	...	1,941	...	...	...
		Total ...	43,426	82,407	1,343	68,340	...	55,126	...	...	...
Purnea	35	Purnea	13,743	19,003	505	...	...	11,950	...	...	...
	36	Kishanganj ...	*8,934	11,207	440	...	...	4,968	...	...	...
	37	Katihar	17,133	18,954	318	...	...	9,048	...	...	...
	38	Forbesganj ...	13,989	643	339	...	...	2,638	...	2,625	...
		Total ...	53,799	49,807	1,602	...	...	28,604	...	2,625	...
Santal Parganas ...	39	Deoghar	*37,417	25,996	167	...	...	19,986	...	1,218	...
	40	Sahibganj ...	10,638	20,982	358	...	...	8,200	...	...	...
	41	Dumka	1,445	10,520	38	...	...	3,583	...	...	...
	42	Madhupur ...	20,999	18,157	44	...	...	9,206	...	...	...
		Total ...	70,499	75,655	627	...	...	40,975	...	1,218	...
		Divisional Total	2,51,766	2,97,024	4,31[illegible]						

Name of municipality.	Municipal registration, license and other fees.						(II).—Realizations under Special Acts (ii).						Remarks.
	Cart registration fees.	Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.		
	14	15	16	17	18	19	20	21	22	23	24		67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	a. p.	
Monghyr	3,192	2,284	351	4,473	...	10,300	799	3,411	36	38	4,284	8 5	
Jamalpur	1,492	353	367	673	...	2,885	732	...	21	10	763	3 8	
Total	4,684	2,637	718	5,146	...	13,185	1,531	3,411	57	48	5,047	3 9	
Bhagalpur	8,745	4,231	2,906	3,084	255	19,221	1,951	5,950	112	17	8,030	3 0	
Colgong	1,721	...	...	200	7	1,928	460	...	...	14	474	) 10	
Total	10,466	4,231	2,906	3,284	262	21,149	2,411	5,950	112	31	8,504	1 4	
Purnea	2,726	2,340	15	469	...	5,550	1,768	...	...	34	1,802	6	
Kishanganj	8,305	23	125	1,653	...	10,106	687	...	...	32	719	7	* The difference of Re. 1 is due to treatment of fraction.
Katihar	2,469	72	250	1,058	...	3,849	1,069	...	...	79	1,148	6	
Forbesganj	7,193	...	229	101	704	8,227	1,348	...	165	20	1,533	10	
Total	20,693	2,435	619	3,281	704	27,732	4,872	...	165	165	5,202	5	
Deoghar	1,385	293	230	250	...	2,158	975	...	71	12	1,058	10	* Ditto ditto.
Sahibganj	1,920	...	...	904	2	2,826	460	...	160	13	633	8	
Dumka	570	...	28	115	...	713	158	...	...	5	163	1	
Madhupur	1,417	301	168	303	21	2,209	435	...	20	13	468	6	
Total	5,292	594	426	1,571	23	7,906	2,028	...	251	43	2,322	3 0	
Divisional Total	41,135	9,897	4,669	13,282	989	69,072	10,842	9,361	585	287	21,075	1 3	

Name of division and district.	Serial number of the municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation: Rents of lands, houses, serais [Rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.											
Monghyr ...	31	Monghyr ...	2,041	...	643	...	...	2,917	...	...	...
	32	Jamalpur...	82	12	...	...	...	2,707	...	...	...
		Total	2,123	12	642	...	...	5,714	...	...	...
Bhagalpur ...	33	Bhagalpur	761	337	115	125	1,458	3,292	...	...	...
	34	Colgong ...	226	...	5	...	...	...	...	...	...
		Total	987	337	120	125	1,458	3,292	...	...	...
Purnea	35	Purnea ...	886	37	...	...	...	2,156	...	...	...
	36	Kishanganj	128	...	...	...	...	509	...	...	...
	37	Katihar ...	1,896	...	236	...	...	692	...	...	...
	38	Forbesganj	...	...	...	...	...	76	...	...	...
		Total	2,910	37	236	...	...	3,433	...	...	...
Santal Parganas ...	39	Deoghar ...	169	...	36	129	...	4,742	...	...	...
	40	Sahibganj	1,126	...	...	...	...	2,437	...	...	...
	41	Dumka ...	6	14	...	...	...	...	...	...	...
	42	Madhupur	79	...	66	227	...	2,185	...	72	...
		Total	1,380	14	102	356	...	9,364	...	72	...
		Divisional	7,400	400	1,100	481	1,458	21,803			

Name of division and district.	Serial number of the municipality.	Name of municipality.	Revenue derived from municipal property and powers apart from taxation—concld.: Fines under Municipal and other Acts.	Interest on investments: For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes). From Government: For general purposes.	For educational purposes.	For medical purposes.	[cut]	Remarks.
1	2	3	35	36	37	38	39	40	41	42	43		67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	a. p.	
BHAGALPUR DIVISION.													
Monghyr ...	31	Monghyr ...	926	...	...	...	...	6,526	77,399	5,869	...	8 5	
	32	Jamalpur...	597	...	...	...	...	3,488	4,475	3,922	...	13 8	
		Total	1,523	...	...	...	...	10,014	81,874	9,791	...	3 9	
Bhagalpur ...	33	Bhagalpur	2,574	212	...	...	...	34,126	43,570	10,684	...	3 0	
	34	Colgong ...	81	...	...	...	...	312	512	608	...	0 10	
		Total	2,655	212	...	...	...	34,438	44,082	11,292	...	11 4	
Purnea	35	Purnea ...	510	17	...	...	...	3,606	2,823	1,903	...	6	
	36	Kishanganj	268	...	...	...	...	926	1,716	1,667	...	7	* The difference of Re. 1 is due to treatment of fraction.
	37	Katihar ...	549	...	...	...	...	3,373	762	2,019	...	6	
	38	Forbesganj	45	...	...	...	...	121	2,469	743	...	10	
		Total	1,372	17	...	...	...	8,026	7,770	6,332	...	1 5	
Santal Parganas ...	39	Deoghar ...	963	...	...	...	...	6,089	15,508	1,987	...	1 10	* Ditto ditto.
	40	Sahibganj	589	...	...	...	...	4,152	1,524	1,888	...	0 8	
	41	Dumka ...	53	...	...	...	...	73	2,900	1,905	...	1	
	42	Madhupur	572	206	...	...	...	3,407	1,000	1,099	...	6	
		Total	2,177	206	...	...	...	13,731	20,932	6,879	...	3 0	
		Divisional	7,727	435	...	...	...	66,199	1,54,659	34,394	...	1 3	

District.	Serial number of the municipality.	Name of municipality.	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Miscellaneous. Other items.	[...] income of the year, excluding opening balance.	Extraordinary and Debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 18) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
1	2	3	44	45	46	47	48	49	50	51	52		55	56	57	58	59	60	61	62	63	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
BHAGALPUR DIVISION.																									
Monghyr ...	31	Monghyr ...	...	...	...	...	...	...	83,268	...	1,40,514	,258	...	...	...	...	150	27,118	15,310	42,578	3,87,836	4,64,038	1 14 4	6 8 5	
	32	Jamalpur...	...	...	300	...	...	...	8,697	213	1,258	,697	...	...	...	...	...	241	819	1,060	87,757	95,597	2 4 6	2 13 8	
		Total	...	...	300	...	...	...	91,965	213	1,41,772	,955	...	...	...	...	150	27,359	16,129	43,638	4,75,593	5,59,635	2 0 7	5 3 9	
Bhagalpur ...	33	Bhagalpur	...	...	...	197	...	...	54,451	...	3,599	,805	2,200	...	...	...	...	2,337	18,157	22,694	3,42,409	3,84,918	2 6 2	3 13 0	
	34	Colgong ...	...	...	...	...	...	...	1,120	...	73	,745	...	...	...	...	...	100	689	789	11,534	12,541	1 4 11	2 0 10	
		Total	...	...	...	197	...	...	55,571	...	3,672	,550	2,200	...	...	...	...	2,437	18,846	23,483	3,54,033	3,97,459	2 5 2	3 11 4	
Purnea ...	35	Purnea ...	...	...	...	...	...	...	4,726	...	797	,939	...	...	...	...	...	5	2,759	2,764	50,703	64,446	2 0 6	3 1 6	
	36	Kishanganj	...	...	...	...	86	...	3,469	...	370	,205	...	...	...	...	...	210	186	396	32,601	41,535	1 13 8	3 0 7	* The difference of Re. 1 is due to treatment of fraction.
	37	Katihar ...	...	...	...	500	...	...	3,281	...	1,070	,641	...	...	...	...	...	1,842	...	1,842	43,483	60,616	2 1 0	3 0 6	
	38	Forbesganj	...	...	...	...	...	...	3,212	...	1,572	,110	...	...	...	...	...	1,517	210	1,727	22,837	36,826	1 1 4	3 8 10	
		Total	...	...	...	500	86	...	14,688	...	4,409	,895	...	...	...	...	...	3,574	3,155	6,729	1,49,624	2,03,423	1 12 8	3 1 5	
Santal Parganas ...	39	Deoghar ...	515	...	...	4,515	50	...	22,575	...	2,350	,617	...	...	...	...	25	450	447	922	82,539	1,19,956	3 5 3	5 11 10	* Ditto ditto.
	40	Sahibganj	...	...	600	...	...	44	4,056	...	1,143	,350	...	...	...	...	...	...	100	100	42,450	53,088	1 13 9	2 10 8	
	41	Dumka ...	...	...	...	...	90	...	4,895	...	239	,323	...	4,000	...	...	...	1,635	140	5,775	25,998	27,443	1 7 10	2 3 1	
	42	Madhupur	...	...	...	1,183	...	248	3,530	...	825	,846	600	...	...	...	...	85	2,319	3,004	40,850	61,849	3 0 10	4 3 6	
		Total	515	...	600	5,698	140	292	35,056	...	4,556	,036	600	4,000	...	...	25	2,170	3,006	9,801	1,91,837	2,62,336	2 7 0	3 13 0	
		Divisional	515	...	900	6,395	226	292	1,97,280	...	[illegible]409	,436	2,800	4,000	...	...	175	35,540	41,136	83,651	11,71,087	14,22,853	2 2 7	4 1 2	

(d)

FORM No. II.—*Statement showing the income of the municip*

ta Nagpur Division.

Name of division and district.	Serial number of municipality.	Name of municipality.	Balance in hand at the close of last year.	Tax on holding.	Tax on vehicles, horses and other animals.	Water-tax.	Lighting-tax.	Latrine tax.	Drainage tax.	Tax on persons.	Other taxes.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	43	Hazaribagh ...	17,019	22,949	232	...	...	17,582	...	...	...
	44	Chatra	1,413	690	...	...	...	...	...	2,621	2
	45	Giridih	17,528	18,222	212	...	...	10,181	...	...	...
		Total ...	35,990	41,861	444	...	...	37,763	...	2,621	2
Ranchi ...	46	Ranchi	15,371	57,553	360	...	...	54,012	...	...	407
	47	Lohardaga ...	2,533	194	52	...	...	2,047	...	3,491	18
	48	Doranda notified area committee.	13,509	8,465	714	...	...	6,320	...	...	148
		Total ...	31,413	66,212	1,126	...	...	62,379	...	3,491	573
Palamau ...	49	Daltonganj ...	4,640	3,179	38	4,633	...	6,829	...	5,009	94
		Total ...	4,640	3,179	38	4,633	...	6,829	...	5,009	94
Manbhum ...	50	Purulia ...	23,909	38,223	132	...	...	20,454	...	...	15
	51	Jhalda	1,130	5,386	15	...	...	...	...	...	7
	52	Raghunathpur ...	750	...	3	...	...	961	...	2,321	4
	53	Dhanbad	54,788	36,973	118	...	...	18,053	...	...	...
		Total ...	80,577	80,582	268	...	...	34,468	...	2,321	26
Singhbhum ...	54	Chaibassa ...	15,807	12,954	46	...	...	7,289	...	...	...
	55	Chakradharpur ...	5,235	6,270	152	...	...	5,288	...	...	...
	56	Jugsalai notified area committee.	20,175	12,910	103	...	...	8,575	...	...	126
	57	Jamshedpur notified area committee.	5,319	...	13	...	...	...	...	...	...
		Total ...	46,536	32,134	314	...	...	21,152	...	...	126
		Divisional total	1,99,156	2,23,968	2,190	4,633	...	1,52,591	...	13,442	831
		Grand total for 1937-38	11,77,477	12,05,3.0	25,385	4,18,906	...	7,58,972	...	1,22,505	1,567
		Ditto 1936-37	19,53,426	11,65,316	26,539	4,13,785	...	7,59,158	...	1,37,617	1,882

Name of municipality.	Cart registration fees.	Municipal registration, license and other fees. — Public vehicles registration fees.	Platform license fees.	License fees on dangerous and offensive trades.	Other fees.	Total.	Realization under special Acts. — From pounds.	From ferries.	Petroleum fees under Indian Petroleum Act.	Vaccination fees.	Total.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
3	14	15	16	17	18	19	20	21	22	23	24	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Hazaribagh	1,983	...	396	236	...	2,615	705	...	...	4	709	1 15 1	3 1 7	
Chatra	1,071	...	...	201	...	1,272	556	...	...	12	568	0 6 0	1 2 10	
Giridih	1,489	762	...	294	1,183	3,728	706	...	...	20	726	1 5 8	2 2 6	
Total	4,543	762	396	731	1,183	7,615	1,967	...	...	36	2,003	1 6 10	2 6 0	
Ranchi	4,227	4,486	31	1,900	...	10,644	857	...	...	45	902	2 3 6	3 9 2	
Lohardaga	2,169	...	...	135	436	2,740	178	...	40	12	230	0 12 3	1 9 1	
Doranda notified area committee.	510	...	...	91	...	601	124	...	...	6	130	2 5 2	3 0 3	
Total	6,906	4,486	31	2,126	436	13,985	1,159	...	40	63	1,262	2 1 0	3 4 6	
Daltonganj	586	124	...	233	...	943	427	959	...	29	1,415	1 10 3	3 10 10	
Total	586	124	...	233	...	943	427	959	...	29	1,415	1 19 3	3 10 10	
Purulia	1,760	1,360	614	1,199	328	5,261	643	...	23	11	677	2 4 2	3 7 6	
Jhalda	454	...	35	642	...	1,131	186	...	...	...	186	0 12 5	1 4 0	
Raghunathpur	269	...	...	130	...	399	262	...	...	1	263	0 7 4	0 11 8	
Dhanbad	2,320	562	148	223	...	3,253	983	...	...	...	983	2 6 2	3 1 1	
Total	4,803	1,922	797	2,194	328	10,044	2, 74	...	23	12	2,109	1 14 10	2 12 2	
Chaibassa	805	58	215	325	...	1,403	497	...	...	14	511	1 14 1	3 0 1	
Chakradharpur	597	...	...	248	14	859	430	...	...	2	432	1 10 2	2 1 7	
Jugsalai notified area committee.	1,009	128	...	496	...	1,633	391	...	...	9	400	2 7 10	3 11 11	
Jamshedpur notified area committee.	2,585	1,127	...	3,542	704	7,958	1,292	...	...	...	1,293	...	0 6 4	
Total	4,996	1,313	215	4,611	718	11,853	2,610	...	...	25	2,635	0 7 9	1 0 5	
Divisional total	21,834	8,607	1,439	9,895	2,665	44,440	8,237	959	63	165	9,424	1 5 3	2 3 3	
Grand total for 1937-38	56,811	51,983	23,395	49,633	6,086	2,87,908	31,737	67,605	1,683	2,021	1,03,046	1 14 4	3 6 0	
Ditto 1936-37	65,890	45,517	21,593	51,273	4,164	2,88,437	28,856	46,926	5,531	2,105	88,418	1 14 0	2 14 7	

Name of division and district.	Serial number of municipality.	Name of muni[cipality]	Revenue derived from municipal property and powers apart from taxation: … lands, houses, serais [rest-houses], dak bungalows, etc.	… of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary): Income from burning-ghats and burial-grounds.	Sale of night-soil, etc.
1	2	3	25	26	27	28	29	30	31	32	33
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR DIVISION.											
Hazaribagh	43	Hazaribagh	2,873	...	1	1,570	...	4,211	...	...	...
	44	Chatra	133	...	251	...	...	1,541	...	...	...
	45	Giridih	64	1	160	2,506	...	305	...	...	...
		Total	3,070	1	412	5,076	...	6,057	...	...	...
Ranchi	46	Ranchi	3,282	282	607	...	18	21,423	...	...	...
	47	Lohardaga	63	...	...	...	89	566	...	...	...
	48	Doranda notifi[ed] committee.	17	6	10	...	...	328	...	...	...
		Total	3,362	288	617	...	107	22,317	...	...	...
Palamau	49	Daltonganj	332	101	22	2,558	...	11,055	...	71	...
		Total	332	101	22	2,558	...	11,055	...	71	...
Manbhum	50	Purulia	3,226	...	...	2,569	...	9,266	...	...	...
	51	Jhalda	178	...	241	...	...	234	...	117	...
	52	Raghunathpur	34	...	3	...	...	165	...	...	...
	53	Dhanbad	640	...	...	...	...	2,359	...	...	...
		Total	4,078	...	244	2,569	...	12,024	...	117	...
Singhbhum	54	Chaibassa	304	190	115	590	...	3,139	...	...	...
	55	Chakradharpur	...	...	...	...	...	380	...	...	...
	56	Jugsalai notified committee.	32	...	225	2,190	25	863	...	...	...
	57	Jamshedpur n[otified] area committee.	...	...	...	...	...	...	...	...	...
		Total	336	190	340	2,780	25	4,382	...	...	...
		Divisional [total]	11,178	580	1,635	12,983	132	55,835	...	188	...
		Grand total for 1[…]	41,866	21,115	4,117	33,417	1,887	1,73,699	...	260	7,453
		Ditto	45,343	13,833	3,464	29,339	1,837	1,69,883	...	175	2,246

Name of division and district.	Serial number of municipality.	Name of municipality	Revenue derived from municipal property and powers apart from taxation—concld.: Fines under Municipal and other Acts.	Interest on investments: For general purposes.	Interest on investments: For educational purposes.	Interest on investments: For medical purposes.	Premium on loans.	Total.	Grants and contributions (for general and special purposes): From Government: For general purposes.	From Government: For educational purposes.	From Government: For medical purposes.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
1	2	3	35	36	37	38	39	40	41	42	43	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
CHOTA NAGPUR DIVISION.														
Hazaribagh	43	Hazaribagh	448	...	...	...	...	9,103	3,135	6,758	...	1 15 1	3 1 7	
	44	Chatra	61	...	...	...	...	1,986	2,154	862	...	0 6 0	1 2 10	
	45	Giridih	611	...	...	...	...	4,647	2,735	2,820	...	1 5 8	2 3 6	
		Total	1,120	...	...	...	...	15,736	8,024	10,440	...	1 6 10	2 6 0	
Ranchi	46	Ranchi	1,695	...	...	...	...	27,307	5,642	18,012	...	2 3 6	3 9 2	
	47	Lohardaga	179	...	...	...	...	897	1,054	1,027	...	0 12 3	1 9 1	
	48	Doranda notified committee.	...	154	...	...	...	515	1,254	1,870	...	2 5 2	3 0 3	
		Total	1,874	154	...	...	...	28,719	7,950	20,909	...	2 1 0	3 4 6	
Palamau	49	Daltonganj	301	350	...	...	...	14,790	...	2,726	...	1 10 3	3 10 10	
		Total	301	350	...	...	...	14,790	...	2,726	...	1 10 3	3 10 10	
Manbhum	50	Purulia	317	...	...	...	...	15,378	5,490	3,160	...	3 4 2	3 7 6	
	51	Jhalda	...	...	...	...	...	768	...	694	...	0 12 5	1 4 0	
	52	Raghunathpur	15	...	...	...	...	217	254	711	...	0 7 4	0 11 8	
	53	Dhanbad	954	...	...	...	...	3,953	3,135	2,176		2 6 2	3 1 1	
		Total	1,286	...	...	...	...	20,336	8,869	6,741	...	1 14 10	2 12 2	
Singhbhum	54	Chaibassa	111	204	...	...	...	4,653	2,650	2,441	...	1 14 1	3 0 1	
	55	Chakradharpur	16	...	...	...	...	396	508	860	...	1 10 2	2 1 7	
	56	Jugsalai notified committee.	1,338	...	...	...	...	4,783	2,508	1,015	...	2 7 10	3 11 11	
	57	Jamshedpur notified area committee.	3,864	...	...	...	...	3,864	6,778	13,207	...	...	0 6 4	
		Total	5,329	204	...	...	...	13,696	12,444	17,523	...	0 7 9	1 0 5	
		Divisional [total]	9,910	708	...	...	...	93,277	37,287	58,339	...	1 5 3	2 3 3	
		Grand total for 1[…]	36,168	6,362	87	581	...	3,55,252	7,43,607	1,88,342	7,428	1 14 4	2 6 0	
		Ditto	41,469	4,979	87	579	...	3,34,970	3,25,238	2,03,365	25,597	1 14 0	2 14 7	

in Bihar during the year ending 31st March 1938—concld.

Name of division and district.	Serial number of municipality.	Name of mun[icipality]	Grants and contributions (for general and special purposes)—concld. From local funds. For general purposes.	For educational purposes.	For medical purposes.	From other sources. For general purposes.	For educational purposes.	For medical purposes.	Total.	Miscellaneous. Recoveries on account of services rendered to private individuals.	Other items.	Total.
1	2	3	44	45	46	47	48	49	50	51	52	53
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHOTA NAGPUR DIVISION.												
Hazaribagh ...	43	Hazaribagh	...	...	...	...	...	...	9,893	...	1,986	
	44	Chatra	...	...	...	...	...	...	3,016	...	176	
	45	Giridih	...	...	...	136	100	...	5,791	...	2,127	
		Total	...	...	...	136	100	...	18,700	...	4,289	
Ranchi ...	46	Ranchi ...	...	...	...	...	...	...	23,654	...	5,859	
	47	Lohardaga	...	...	...	...	...	...	2,081	...	150	
	48	Doranda notified committee.	...	...	...	...	...	...	3,124	193	70	
		Total	...	...	...	...	...	...	28,859	193	6,076	
Palamau ...	49	Daltonganj	...	...	...	3,016	...	...	5,742	...	1,655	
		Total	...	...	...	3,016	...	...	5,742	...	1,655	
Manbhum ...	50	Purulia	254	...	...	...	...	...	8,610	...	1,433	
	51	Jhalda ...	...	...	...	...	...	...	948	...	222	
	52	Raghunathpur	...	...	...	...	...	...	965	...	101	
	53	Dhanbad ...	...	...	...	...	...	...	5,311	93	774	
		Total	254	...	...	...	...	...	15,864	96	2,530	
Singhbhum ...	54	Chaibassa	...	...	...	...	...	...	5,091	75	400	
	55	Chakradharpur	...	...	...	200	...	...	1,568	...	76	
	56	Jugsalai notified committee.	...	...	...	...	...	...	3,523	...	617	
	57	Jamshedpur area committee	...	...	...	...	...	...	19,985	...	96	
		Total	...	...	...	200	...	...	30,167	75	1,189	
		Divisional	254	...	...	3,352	100	...	99,332	364	15,749	
		Grand total for	3,810	...	18,209	28,080	2,893	8,322	10,00,591	632	2,30,248	
		Ditto	4,059	...	18,034	31,165	6,448	8,223	6,22,129	1,681	1,13,978	

16(*d*)

Name of municipality	Total income of the year, excluding opening balance.	Extraordinary and debt. Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 54) per head of population.	Remarks.
3	54	55	56	57	58	59	60	61	62	63	64	65	66	67
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Hazaribagh	65,069	...	...	...	...	...	4,440	5,216	9,656	74,725	91,774	1 15 1	3 1 7	
Chatra	10,331	...	...	...	...	...	487	64	561	10,882	12,295	0 6 0	1 2 10	
Giridih	45,634	...	...	...	...	30	1,341	517	1,888	47,532	65,050	1 5 8	2 2 6	
Total	1,21,034	...	...	...	...	30	6,268	5,797	12,095	1,33,129	1,69,119	1 6 10	2 6 0	
Ranchi	1,80,698	183	...	...	...	...	3,322	4,272	7,776	1,88,474	2,03,845	2 3 6	3 9 2	
Lohardaga	11,900	...	...	...	...	50	179	285	514	12,414	14,947	0 12 3	1 9 1	
Doranda notified committee.	20,280	...	...	...	...	...	799	187	986	21,266	34,775	2 5 2	3 0 3	
Total	2,12,878	182	...	...	...	50	4,300	4,744	9,376	2,23,154	2,53,567	2 1 0	3 4 6	
Daltonganj	44,327	...	...	...	...	...	4,275	3,348	7,623	51,950	56,590	1 10 3	3 10 10	
Total	44,327	...	...	...	...	...	4,275	3,348	7,623	51,950	56,590	1 10 3	3 10 10	
Purulia	90,213	...	...	...	...	...	412	20,504	20,916	1,11,129	1,35,088	2 4 2	3 7 6	
Jhalda	8,683	...	...	...	...	...	...	356	356	9,039	10,169	0 12 5	1 4 0	
Raghunathpur	5,234	...	...	...	...	...	250	...	250	5,484	6,234	0 7 4	0 11 8	
Dhanbad	64,514	10,000	...	...	...	...	328	439	10,767	75,281	1,30,069	2 6 3	3 1 1	
Total	1,68,644	10,000	...	...	...	...	990	21,299	32,289	2,00,933	2,81,510	1 14 10	2 12 2	
Chaibassa	32,422	...	...	...	...	...	864	1,028	1,892	34,314	50,121	1 14 1	3 0 1	
Chakradharpur	15,041	...	...	...	...	284	...	...	284	15,325	20,560	1 10 2	2 1 7	
Jugsalai notified committee.	32,670	...	...	...	...	...	...	50	50	32,720	52,895	2 7 10	3 11 11	
Jamshedpur area committee	33,208	...	...	...	...	...	...	...	...	33,208	38,527	...	0 6 4	
Total	1,13,341	...	...	...	...	284	864	1,078	2,226	1,15,567	1,62,103	0 7 9	1 0 5	
Divisional	6,60,224	10,182	...	...	...	364	16,697	36,266	63,509	7,23,733	9,22,889	1 5 3	2 3 3	
Grand total for	45,10,322	16,722	5,250	...	23	654	2,97,692	1,63,060	4,83,401	49,93,723	61,71,200	1 14 4	3 6 0	
Ditto	39,48,910	2,313	12,929	...	15	504	2,47,834	1,98,706	4,62,301	44,11,211	63,64,637	1 14 0	2 14 7	

FORM NO. III.—*Statement showing the expenditure of the municipali*

Serial number of municipality.	Name of municipality.	General administration and collection charge: General Administration (i)—Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety: Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health: Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemics (including special establishment charges): Cholera.	Plague.	Other epidemics.	Total.	Vaccination.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Patna City ...	6,117	16,857	...	...	265	...	...		...	43,216	...	100	43,316	14,603	354	...	879	1,233	1,783
2	Barh	2,307	1,309	...	...	...	...	...		...	1,338	...	...	1,338	...	...	...	...	...	75
3	Bihar	1,703	3,501	...	...	657	...	...		...	3,730	...	...	3,730	...	1	...	...	1	144
4	Dinapur Nizamat ...	798	2,738	...	...	1	...	...		...	3,368	...	...	3,368	...	288	...	...	288	124
5	Khagaul	2,403	844	...	...	15	...	...		...	1,688	...	...	1,688	...	...	...	...	..	144
6	Patna Administration Committee.	15,770	6,113	...	...	...	...	...		...	11,714	...	481	12,195	4,495	...	...	...	...	265
	Total ...	29,098	31,362	...	...	938	...	...		...	65,054	...	581	65,635	19,098	643	...	879	1,522	2,535
7	Gaya	8,229	10,613	...	...	...	...	...		2,370	16,630	...	...	19,000	...	183	...	...	183	704
8	Tikari	667	929	...	...	...	...	...		...	594	...	1	595	...	...	...	...	...	100
9	Daudnagar ...	831	635	...	...	...	...	...		...	455	...	...	455	...	3	...	...	3	111
	Total ...	9,727	12,177	...	...	...	...	...		2,370	17,679	...	1	20,050	...	186	...	...	186	915
10	Arrah	2,938	6,681	...	...	10	...	...		...	8,333	...	...	8,333	1,097	579	...	800	1,379	342
11	Jagdispur ...	603	1,223	...	...	90	...	...		...	624	...	...	634	...	...	...	...	...	102
12	Buxar	803	1,797	...	...	3	...	...		...	1,667	...	82	1,749	560	...	...	...	...	171
13	Dumraon	802	1,292	...	...	...	...	...		...	1,438	...	...	1,438	345	92	...	...	92	95
14	Bhabhua	1,201	571	...	...	...	...	...		...	1,142	...	...	1,142	541	...	...	...	...	74
15	Sasaram ...	1,681	2,392	...	...	696	...	...		...	3,339	...	1	3,340	337	...	...	135	135	168
	Total ...	7,928	13,956	...	...	799	...	...		...	16,553	...	83	16,636	2,880	671	...	935	1,606	952
	Division[illegible]	[illegible]	[illegible]			1,737	...	...		2,370	99,286	...	665	1,02,321	21,978	1,500	...	1,814	3,314	4,402

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health—contd. Drainage and sewerage works. Original works.	Repairs.	Establishment charges.	Total.	Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and urinals.	Road watering.	Road cleaning.	Total.
1	2	3	23	24	25	26	27	28	29	30	31	32	33	34
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.														
Patna	1	Patna City	77,584	11,993	14,532	1,04,109	...	...	1,18,042	1,18,042	1,14,159	3,709	77,786	[illegible]
	2	Barh ...	...	581	...	581	...	...	623	623	2,812	...	2,504	[illegible]
	3	Bihar ...	...	722	1,180	1,902	...	87	54	141	9,560	...	6,009	[illegible]
	4	Dinapur Nizamat	...	...	673	673	...	258	...	258	6,884	...	7,065	[illegible]
	5	Khagaul ...	77	114	1,359	1,550	...	130	...	130	1,178	...	10,616	[illegible]
	6	Patna Administration Committee.	...	..	33,618	33,618	...	...	50,756	50,756	19,072	713	10,329	[illegible]
		Total	77,661	13,410	51,862	1,42,433	...	475	1,69,475	1,69,950	1,54,565	4,422	1,14,309	[illegible]
Gaya	7	Gaya ...	2,708	1,494	7,703	11,905	34,000	...	...	34,000	52,005	1,438	35,755	[illegible]
	8	Tikari ...	...	321	...	321	291	...	...	291	527	16	2,643	[illegible]
	9	Daudnagar	...	3	67	70	157	...	...	157	254	12	2,352	[illegible]
		Total	2,708	1,818	7,770	12,296	34,448	...	...	34,448	52,786	1,466	40,750	[illegible]
Shahabad ...	10	Arrah ...	...	2,450	5,547	7,997	...	9,610	16,082	25,692	22,302	3,054	16,233	[illegible]
	11	Jagdispur	104	194	142	440	...	130	114	244	...	84	1,511	[illegible]
	12	Buxar ...	...	...	577	577	...	123	...	123	4,440	42	1,867	[illegible]
	13	Dumraon ...	...	...	684	684	...	32	103	135	1,273	139	2,246	[illegible]
	14	Bhabhua ...	...	...	312	312	...	31	...	31	923	31	1,166	[illegible]
	15	Sasaram	...	279	2,524	2,803	...	35	69	104	413	...	5,839	[illegible]
		Total	104	2,923	9,786	12,813	...	9,961	16,368	26,329	29,460	3,350	28,862	[illegible]
		Divisional	80,473	18,151	68,918	1,67,542	34,448	10,436	1,85,843	2,30,727	2,36,811	9,238	1,83,921	[illegible]

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health—concld. Registration of births and deaths.	Markets and slaughter-houses.	Miscellaneous.	Total.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution to Government.	Other contributions.	Other charges.	Refunds.	Total.	Remarks.
1	2	3	35	36	37	38	39	40	41	42	43	44	45	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.														
Patna	1	Patna City	90	1,422	2,494	4,39,430	...	...	..	16,300	3,355	...	19,655	
	2	Barh ...	...	166	...	6,781	...	...	...	3,500	...	...	3,500	...e difference of Re. 1 from statement II is due to ...reatment of fraction.
	3	Bihar ...	...	...	...	17,757	...	...	...	2,893	...	...	2,893	
	4	Dinapur Nizamat	...	...	...	15,292	...	...	...	...	1,200	...	1,200	
	5	Khagaul ...	...	448	...	14,066	...	...	...	...	415	...	415	
	6	Patna Administration Committee.	...	1,082	...	1,21,230	1,295	...	...	...	...	...	1,295	
		Total	90	3,138	2,494	6,14,556	1,295	...	...	22,693	4,970	...	28,958	
Gaya	7	Gaya ...	...	1,727	4,609	1,42,326	...	...	...	10,364	2,070	...	12,434	
	8	Tikari ...	...	...	35	3,933	648	...	...	...	...	...	648	
	9	Daudnagar	...	66	...	3,025	...	...	...	400	...	...	400	
		Total	...	1,793	4,644	1,49,284	648	...	...	10,764	2,070	...	13,482	
Shahabad ...	10	Arrah ...	...	2,000	...	80,276	...	...	...	2,500	787	...	3,237	
	11	Jagdispur	...	91	...	2,472	...	...	...	500	...	...	500	
	12	Buxar ...	...	216	...	6,015	...	...	300	...	750	...	1,050	
	13	Dumraon ...	...	12	...	5,021	...	...	...	...	...	...	...	
	14	Bhabhua ...	...	82	...	3,160	...	...	...	652	...	...	652	
	15	Sasaram	...	728	...	10,527	...	...	...	2,176	...	...	2,176	
		Total	...	3,219	...	1,09,471	...	...	300	5,828	1,487	...	7,615	
		Divisional	90	8,150	7,138	8,73,311	1,943	...	300	39,285	8,527	...	50,055	

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience: Pounds.	Dak Bungalows and Sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works: Establishment.	Public Works: Building: Original works.	Public Works: Building: Repairs.	Public Works: Roads: Original works.	Public Works: Roads: Repairs.	Public Works: Stores.	Public Works: Total.
1	2	3	46	47	48	49	50	51	52	53	54	55	56
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.													
Patna	1	Patna City	193	...	3,987	4,924	7,837	14,309	3,967	...	59,997	1,034	87,144
	2	Barh	8	...	...	...	537	100	315	...	1,119	4	2,075
	3	Bihar	14	...	...	...	707	...	173	...	3,435	...	4,315
	4	Dinapur Nizamat	...	...	120	...	...	800	124	...	3,086	...	4,010
	5	Khagaul	66	...	...	...	72	...	...	...	1,223	376	1,671
	6	Patna Administration Committee.	37	688	...	232	...	...	3,375	...	2,221	...	5,596
		Total	323	688	4,107	5,156	9,153	15,209	7,954	...	71,081	1,414	1,04,811
Gaya	7	Gaya	92	...	2,337	...	7,313	2,448	2,258	1,637	33,505	12,455	59,916
	8	Tikari	...	...	96	...	204	815	71	..	853	...	1,943
	9	Daudnagar	...	...	...	...	...	432	102	...	563	...	1,097
		Total	92	...	2,433	...	7,517	3,695	2,731	1,637	34,921	12,455	62,956
Shahabad	10	Arrah	...	...	733	...	969	...	635	...	11,417	...	13,021
	11	Jagdispur	150	...	...	...	...	33	122	...	756	...	911
	12	Buxar	...	...	...	...	561	...	16	...	2,964	...	3,541
	13	Dumraon	1	...	...	...	345	...	35	...	2,981	...	3,361
	14	Bhabhua	88	...	...	...	...	...	477	1,238	459	...	2,174
	15	Sasaram	...	...	...	...	392	...	26	...	2,487	...	2,905
		Total	239	...	733	...	2,267	33	1,311	1,238	21,064	...	25,913
		Divisional total	654	688	7,273	5,156	18,937	18,937	11,996	2,875	1,27,066	13,869	1,93,680

Name of division and district.	Serial number of municipality.	Name of municipality.	Public Instruction: Schools and colleges.	Public Instruction: Contributions.	Public Instruction: Libraries, museums, menageries, etc.	Public Instruction: Total.	Contributions: For general purposes.	Miscellaneous: Interest on Loans: Interest due on account of previous year.	Miscellaneous: Interest on Loans: Interest due on account of current year.	Miscellaneous: Discount.	Miscellaneous: Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary): Printing charges.	Other items: Law charges.	Other items: Provident fund contribution.	Remarks.
1	2	3	58	59	60	61	62	63	64	65	66	67	68	69	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION.															
Patna	1	Patna City	...	40,891	2,030	42,921	1,020	...	16,810	...	...	826	9,988	2,106	
	2	Barh	3,759	...	...	3,759	...	...	...	1,059	...	449	2,536	147	The difference of Re. 1 from statement II is due to treatment of fraction.
	3	Bihar	2,317	4,988	135	7,440	...	...	524	...	...	73	1,101	84	
	4	Dinapur Nizamat	7,304	...	...	7,304	...	...	...	...	...	516	90	284	
	5	Khagaul	1,983	...	...	1,983	...	...	...	...	...	138	532	181	
	6	Patna Administration Committee.	16,418	...	...	16,418	...	2,885	...	...	...	...	573	2,547	
		Total	31,780	45,879	2,165	79,824	1,020	2,885	17,334	1,059	...	2,002	14,820	5,349	
Gaya	7	Gaya	21,826	...	...	21,826	...	...	2,338	...	...	1,499	18,324	1,386	
	8	Tikari	1,247	...	48	1,295	...	...	...	...	...	20	...	155	
	9	Daudnagar	...	2,885	...	2,885	...	...	...	...	...	138	162	120	
		Total	23,073	2,885	48	26,006	...	...	2,338	...	...	1,657	18,486	1,661	
Shahabad	10	Arrah	5,489	6,566	180	12,235	...	...	...	...	64	236	2,697	949	
	11	Jagdispur	186	1,534	45	1,765	...	...	...	...	...	14	81	76	
	12	Buxar	1,779	...	...	1,779	..	...	...	...	...	610	732	201	
	13	Dumraon	...	2,769	141	2,910	...	...	...	...	...	4	63	136	
	14	Bhabhua	...	1,285	30	1,315	...	...	...	...	...	...	70	...	
	15	Sasaram	...	4,412	...	4,412	...	...	94	...	...	592	57	329	
		Total	7,454	16,566	396	24,416	...	...	94	...	64	1,456	3,700	1,691	
		Divisional total	62,307	65,330	2,609	1,30,246	1,020	2,885	19,766	1,059	64	5,115	37,006	8,701	

...n Bihar during the year ending 31st March 1906.

	Miscellaneous—concld. Other items—concld. Miscellaneous.	Total.	Total.	Total expenditure.	Extraordinary and debt. Investments. In securities (other than for sinking funds).	In savings bank.	Payment to sinking fund.	Repayment of loans.	Advances. Permanent.	Other.	Deposits.	Total.	Total disbursement.	Balance. Deposits.	Actual balance.	Total.	Grand total.	
	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...nuici...	3,474	16,394	33,204	**6,99,038**	...	...	...	10,376	...		12,075	77,674	7,76,712	1,58,429	1,23,998	2,81,427	10,58,139	
	110	3,242	4,301	**25,378**	...	...	...	36	...		583	1,448	26,826	...	2,692	2,692	29,518*	* The differ... treatmen...
	145	1,403	1,927	**43,937**	...	-	...	3,000	...		...	3,100	47,037	...	1,100	1,100	48,137	
...zam	156	1,046	1,046	**35,877**	...	..	...	...	...		5	1,434	37,311	...	1,538	1,523	38,834	
	591	1,442	1,442	**24,592**	...	...	...	...	...		252	407	24,999	...	1,193	1,192	26,191	
...nis	2,120	5,340	8,125	**1,87,699**	...	...	3,146	5,930	...		874	10,590	1,98,280	...	66,440	66,440	2,64,729	
...ots	6,596	23,767	50,045	**10,16,521**	...	...	3,146	19,342	...		13,762	94,653	11,11,174	1,58,429	1,95,945	3,54,374	14,65,548	
	5,401	26,610	28,948	**3,05,721**	...	...	...	4,296	...		10,802	28,668	3,34,389	...	27,323	27,323	3,61,712	
	173	848	348	**10,454**	...	...	...	...	...		182	2,075	12,529	...	3,541	3,541	16,070	
	712	1,132	1,132	**10,460**	..	...	...	...	...		413	493	10,593	..	2,076	2,076	13,029	
...l	6,286	28,090	30,428	**3,26,635**	...	...	...	4,296	...		11,397	31,236	3,57,871	...	32,940	32,940	3,90,811	
..	690	4,572	4,636	**1,32,100**	...	...	...	...	...		2,886	18,059	1,50,159	...	13,946	13,946	1,64,105	
	138	309	309	**8,657**	...	...	...	...	...		...	391	9,048	...	545	545	9,593	
...	3,540	5,083	5,083	**23,820**	...	...	...	...	.		...	...	22,820	...	64	64	23,884	
...	43	246	246	**15,071**	...	...	...	...	...		...	1,400	16,471	250	1,082	1,332	17,803	
...	113	183	183	**10,486**	...	...	...	...	...		...	171	10,657	...	1,538	1,538	12,195	
	455	1,433	1,527	**29,556**	...	...	...	556	...		...	3,113	32,669	...	15,358	15,388	48,057	
...tal	4,979	11,826	11,984	**2,19,690**	...	...	...	556	...		2,886	23,134	2,42,824	250	32,563	33,813	2,75,637	
...sional	17,861	68,683	92,457	**15,62,846**	...	...	3,146	24,194	...		28,045	1,49,023	17,11,869	1,58,679	2,61,449	4,20,127	[illegible]	

FORM NO. III.—*Statement showing the expenditure of the municipalities in* [Tirhut Division.]

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charges: General administration (i) Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded ware-houses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Public safety: Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health and convenience: Establishment charges. Other than those in columns 21, 22, 25 and 29.	Epidemic (including special establishment) charges: Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	Drainage and sewerage work: Original works.	Repairs.	Establishment charges.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
TIRHUT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Saran ...	16	Chapra	3,139	4,911	81	...	206	...	...	8,337	...	7,625	...	...	7,6[illegible]	1,199	460	10	144	614	496	...	2,145	...	2,145	87
	17	Revilganj ...	1,219	553	...	...	...	...	...	1,772	...	584	...	...	584	...	169	...	...	169	114	...	50	84	134	
	18	Siwan	1,335	1,746	...	...	...	...	...	3,081	...	4,268	...		[illegible]	...	...	106	...	106	179	517	343	923	1,783	
		Total ...	5,693	7,210	81	...	206	...	...	13,190	...	12,477	...	...	[illegible]	1,199	629	116	144	889	789	517	2,538	1,007	4,062	
Champaran ...	19	Motihari ...	1,870	1,951	...	...	...	96	...	3,917	...	2,499	...	...	2,49[illegible]	[illegible]	[illegible]	...	..	...	170	...	168	1,741	1,909	
	20	Bettiah	1,466	2,725	...	...	2	...	...	4,193	...	5,485	52	...	[illegible]	...	45	1,411	...	1,456	164	...	1,703	502	2,205	
	21	Lusthaha Notified Area Committee.	513	67	...	...	...	...	...	580	...	...	...	...	...	202	...	...	...	...	...	...	...	358	358	
		Total ...	3,849	4,743	...	...	2	96	...	8,690	...	7,984	52	...	8,036	805	45	1,411	...	1,456	334	...	1,871	2,601	4,472	
Muzaffarpur ...	22	Muzaffarpur ...	7,526	8,409	...	...	44	...	...	15,979	13	15,024	...	...	15,0[illegible]	6,813	...	364	380	744	577	...	2,320	5,384	7,704	
	23	Hajipur	910	1,435	...	...	...	...	...	2,345	...	2,818	...	...	2,818	...	...	5	46	51	157	1,225	93	161	1,479	
	24	Lalganj	966	1,538	...	...	...	...	...	2,504	...	844	...	...	844	...	...	...	10	10	201	...	149	108	257	
	25	Sitamarhi ...	1,424	1,047	...	...	40	...	...	2,511	...	1,630	...	...	1,630	...	...	...	8	8	182	8,428	60	457	8,945	
	26	Dumra Notified Area Committee.	249	225	...	...	...	..	...	474	...	271	...	...	271	...	...	...	...	...	...	108	...	...	108	
		Total ...	11,075	12,654	...	...	84	...	...	23,813	13	20,587			[illegible]	6,813	...	369	444	813	1,117	9,761	2,622	6,110	18,493	
Darbhanga ...	27	Darbhanga ...	6,438	7,391	...	...	1	286	...	14,116	91	10,770	...	40	10,901	1,7[illegible]	7	[illegible]	44	51	314	3,062	2,505	1,269	6,836	
	28	Madhubani ...	968	1,328	...	...	2,765	...	...	5,061	175	2,442	...	...	2,617	...	147	...	...	147	130	...	173	136	309	
	29	Roserah ...	584	1,104	...	7	...	...	...	1,695	...	525	...	...	525	192	...	53	7	60	90	...	1,324	...	1,324	
	30	Samastipur ...	1,654	1,672	...	...	426	...	...	3,752	...	1,391	...	...	1,391	...	13	15	15	43	199	570	22	1,874	2,466	
		Total ...	9,644	11,495	...	7	3,192	286	...	24,624	266	15,128	...	40	15,434	1,935	167	68	66	301	733	3,632	4,024	3,279	10,935	
		Divisional total ...	30,261	36,102	81	7	3,484	382	...	70,317	279	56,176	52	40	56,547	10,552	841	1,964	654	3,459	2,973	13,910	11,055	12,997	37,962	

Public health and convenience—*concluded*.

Name of division and district.	Serial number of municipality.	Name of municipality.	Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and urinals.	Road watering.	Road cleaning.	Total.	Registration of births and deaths.	Markets and slaughter-houses.	Miscellaneous.
1	2	3	27	28	29	30	31	32	33	34	35	36	37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.													
Saran ...	16	Chapra ...	35	242	...	277	24,231	5,449	9,168	3[illegible],848	27	851	...
	17	Revilganj	...	71	...	71	1,228	...	838	2,066	...	...	84
	18	Siwan ...	...	193	...	193	4,747	1,280	2,352	8,379	...	6,384	...
		Total ...	35	506	...	541	30,206	6,729	12,358	49,293	37	7,235	84
Champaran ...	19	Motihari ...	...	163	...	163	6,479	651	3,899	11,029	...	164	33
	20	Bettiah ...	...	1,938	...	1,938	10,347	347	8,740	19,434	...	918	...
	21	Lusthaba Notified Area Committee.	...	9	...	9	736	427	690	1,853	...	...	34
		Total ...	...	2,110	...	2,110	17,562	1,425	13,329	32,316	...	1,082	67
Muzaffarpur ...	22	Muzaffarpur ...	1,230	749	27,414	29,393	32,777	6,452	16,517	55,746	...	1,619	...
	23	Hajipur ...	...	176	...	176	6,175	240	2,402	8,907	...	178	...
	24	Lalganj ...	...	315	188	503	1,667	41	1,149	2,857	...	16	...
	25	Sitamarhi ...	2,934	575	...	3,509	4,896	1,071	1,946	7,913	...	388	8,765
	26	Dumra Notified Area Committee.	207	...	...	207	603	...	480	1,092	...	...	...
		Total ...	4,371	1,815	27,602	33,788	46,118	7,804	22,593	76,515	...	2,201	8,765
Darbhanga ...	27	Darbhanga ...	1,293	1,657	240	3,190	25,521	5,958	12,229	43,708	...	391	304
	28	Madhubani ...	...	805	120	925	6,526	398	3,108	10,032	...	532	...
	29	Roserah ...	80	337	168	685	2,277	132	1,388	3,797	...	18	...
	30	Samastipur ...	461	465	...	926	5,804	728	2,913	9,445	...	184	50
			1,934	3,264	528	5,726	40,128	7,216	19,638	66,982	...	1,125	354
		Divisional total ...	6,340	7,695	28,130	42,165	1,34,014	23,174	67,918	2,25,106	37	11,643	9,270

Name of division and district.	Serial number of municipality.	Name of municipality.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution by Government.	Other contributions.	Other charges.	Refunds.	Total.	Public convenience. Pounds.	Dak bungalows and Sarais.	Remarks.
1	2	3	39	40	41	42	43	44	45	46	47	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TIRHUT DIVISION.												
Saran ...	16	Chapra ...	9,070	...	2,280	718	7,338	...	19,412	12	4,070	
	17	Revilganj	2,544	...	...	...	...	...	2,544	...	...	
	18	Siwan ...	...	...	...	2,250	...	...	2,250	11	60	
		Total ...	11,620	...	2,280	2,968	7,338	...	24,206	23	4,130	
Champaran ...	19	Motihari ...	...	...	...	...	2,600	...	2,600	...	...	
	20	Bettiah ...	674	...	436	...	...	...	1,110	74	...	
	21	Lusthaba Notified Area Committee.	...	...	...	...	...	...	...	...	...	
		Total ...	674	...	436	...	2,600	...	3,710	74	...	
Muzaffarpur ...	22	Muzaffarpur ...	1,566	...	5,000	...	1,247	...	7,813	63	...	
	23	Hajipur ...	...	...	60	2,000	...	...	2,060	...	...	
	24	Lalganj ...	...	...	...	100	...	...	100	...	...	
	25	Sitamarhi ...	...	...	...	9,445	...	...	9,445	...	...	
	26	Dumra Notified Area Committee.	...	...	...	...	...	...	...	...	...	
		Total ...	1,566	...	5,060	11,545	1,247	...	19,418	63	...	
Darbhanga ...	27	Darbhanga ...	1,054	...	1,700	...	...	...	2,754	10	...	
	28	Madhubani ...	...	...	...	3,700	73	...	3,773	...	...	
	29	Roserah ...	1,500	...	...	...	2,044	...	3,544	...	...	
	30	Samastipur ...	...	...	...	3,700	...	...	3,700	20	..	
			2,554	...	1,700	7,400	2,117	...	13,771	30	...	
		Divisional total ...	16,454	...	9,476	21,913	13,302	...	61,105	190	4,130	

Bihar during the year ending 31st March 1938—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience—*concld.* Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works. Establishment.	Public works. Buildings. Original works.	Public works. Buildings. Repairs.	Public works. Roads. Original works.	Public works. Roads. Repairs.	Public works. Stores	Public works. Total.
1	2	3	48	49	50	51	52	53	54	55	56
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TIRHUT DIVISION.											
Saran ...	16	Chapra ...	961	240	1,853	...	877	...	22,115	99	24,944
	17	Revilganj	36	...	436	...	...	...	438	...	874
	18	Siwan ...	...	240	610	...	74	2,323	7,136	...	10,143
		Total ...	997	480	2,899	...	951	2,323	29,689	99	35,961
Champaran ...	19	Motihari ...	141	23	821	...	4,531	...	1,477	...	6,829
	20	Bettiah ...	...	...	709	465	3,181	...	13,555	...	17,910
	21	Lauthaha Notified Area Committee. ...	...	...	...	345	...	...	...	...	345
		Total ...	141	23	1,530	810	7,712	...	15,032	...	25,084
Muzaffarpur ...	22	Muzaffarpur ...	611	...	10,000	18,843	675	1,10,547	31,303	78	1,71,446
	23	Hajipur ...	...	...	1,094	...	450	...	5,177	...	6,721
	24	Lalganj ...	...	...	150	2,413	560	...	3,471	...	6,593
	25	Sitamarhi ...	250	30	164	16,171	...	34,232	...	46	50,613
	26	Dumra Notified Area Committee. ...	...	...	...	...	...	...	...	...	...
		Total ...	861	30	11,408	37,426	1,685	1,44,779	39,951	124	2,35,373
Darbhanga ...	27	Darbhanga ...	404	450	2,625	68,116	932	...	53,981	950	1,26,604
	28	Madhubani ...	...	...	1,027	...	75,836	...	5,160	162	82,185
	29	Roserah ...	...	...	327	3,042	...	...	585	...	3,954
	30	Samastipur ...	...	300	1,299	807	414	771	3,197	8	6,496
		Total ...	404	750	5,278	71,965	77,182	771	62,923	1,120	2,19,239
		Divisional total ...	2,403	1,283	21,115	1,10,201	87,530	1,47,873	1,47,595	1,343	5,15,657

Name of division and district.	Serial number of municipality.	Name of municipality.	Public Instruction. Schools and colleges.	Public Instruction. Contributions.	Public Instruction. Libraries, museums, menageries, etc.	Public Instruction. Total.	Contributions. For general purposes.	Miscellaneous. Interest on loans. Interest due on account of previous year.	Miscellaneous. Interest on loans. Interest due on account of current year.	Miscellaneous. Discount.	Miscellaneous. Actual cost of work done for private individuals.	Remarks.
1	2	3	58	59	60	61	62	63	64	65	66	67
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TIRHUT DIVISION.												
Saran ...	16	Chapra ...	11,108	5,951	...	17,059	6,375	...	...	...	...	
	17	Revilganj	5,153	...	...	5,153	...	...	...	...	...	
	18	Siwan ...	2,727	1,851	...	4,578	...	...	...	...	...	
		Total ...	18,987	7,802	...	26,789	6,375	...	...	...	...	
Champaran ...	19	Motihari ...	5,603	1,337	...	6,940	...	...	...	...	...	
	20	Bettiah ...	5,635	1,963	...	7,598	...	...	...	...	...	
	21	Lauthaha Notified Area Committee. ...	...	...	...	...	..	...	...	...	...	
		Total ...	11,238	3,300	...	14,538	...	...	...	...	...	
Muzaffarpur ...	22	Muzaffarpur ...	17,251	...	1,834	19,085	...	...	5,623	...	...	
	23	Hajipur ...	4,902	...	125	5,027	...	...	...	...	...	
	24	Lalganj ...	2,201	...	...	2,201	...	...	...	...	...	
	25	Sitamarhi ...	3,020	...	120	3,140	10	...	...	...	...	
	26	Dumra Notified Area Committee. ...	...	...	...	...	...	...	...	...	...	
		Total ...	27,374	...	2,079	29,453	10	...	5,623	...	...	
Darbhanga ...	27	Darbhanga ...	17,011	6,502	...	23,513	1,590	8	550	...	10	
	28	Madhubani ...	3,806	...	...	3,806	...	...	728	...	...	
	29	Roserah ...	...	2,088	...	2,088	...	...	31	...	...	
	30	Samastipur ...	11,772	...	50	11,822	...	...	...	...	...	
		Total ...	32,589	8,590	50	41,229	1,590	8	1,309	...	10	
		Divisional total ...	90,188	19,692	2,129	1,12,009	7,975	8	6,933	...	10	

FORM No. III.—*Statement showing the expenditure of the municipali[ties]*

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration and collection charge. — General Administration, (i) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	31	Monghyr ...	6,029	5,948	...	...	...	...	...	[illegible]
	32	Jamalpur ...	4,346	2,823	...	...	...	102	...	[illegible]
		Total ...	10,375	8,771	...	...	...	102	...	[illegible]
Bhagalpur	33	Bhagalpur ...	9,639	16,822	...	...	...	378	...	[illegible]
	34	Colgong ...	924	747	...	...	...	...	...	[illegible]
		Total ...	10,563	17,569	...	...	...	378	...	[illegible]
Purnea	35	Purnea ...	2,684	3,023	...	...	1	...	...	[illegible]
	36	Kishanganj ...	1,927	2,444	...	...	...	...	...	[illegible]
	37	Katihar ...	2,081	2,887	...	...	...	...	...	[illegible]
	38	Forbesganj ...	811	1,372	...	...	...	...	...	[illegible]
		Total ...	7,503	9,726	...	...	1	...	...	[illegible]
Santal Parganas	39	Deoghar ...	3,211	3,886	...	54	2,606	...	...	[illegible]
	40	Sahibganj ...	2,071	1,948	...	...	4	...	...	[illegible]
	41	Dumka ...	1,553	1,219	...	...	176	...	...	[illegible]
	42	Madhupur ...	2,930	1,808	...	...	...	...	...	[illegible]
		Total ...	9,765	8,861	...	54	2,786	...	...	[illegible]
		Divisional total ...								

Name of municipality.	Public safety. — Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Public health. — Establishment charges. — Other than those in columns 21, 22, 25 and 29.	Epidemic (including special establishment charges). — Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	Remarks.
3	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	...	8,086	...	...	8,086	10,326	376	...	...	376	406	
Jamalpur	...	5,383	...	40	5,423	...	286	...	...	286	288	
Total	...	13,469	...	40	13,509	10,326	662	...	...	662	694	
Bhagalpur	2,181	12,617	...	...	14,798	7,045	107	...	961	1,068	751	
Colgong	...	718	...	...	718	...	18	...	...	18	61	
Total	2,181	13,335	...	...	15,516	7,045	125	...	961	1,086	812	
Purnea	...	4,742	...	16	4,758	...	...	...	130	130	374	
Kishanganj	...	2,580	...	7	2,587	1,113	...	...	...	...	356	
Katihar	...	3,085	...	112	3,197	1,056	...	...	81	81	449	
Forbesganj	...	2,286	...	...	2,286	...	70	...	...	70	216	
Total	...	12,693	...	135	12,828	2,169	70	...	211	281	1,295	
Deoghar	...	3,766	...	57	3,823	...	...	...	...	895	375	
Sahibganj	...	2,452	...	1	2,453	...	...	...	...	33	267	
Dumka	...	1,629	...	...	1,629	...	32	...	896	...	241	
Madhupur	...	3,019	...	2	3,021	506	2	...	...	3	248	
Total	...	10,866	...	60	10,926	536	34	...	895	939	1,031	
Divisional total	2,181	50,363	...	235	52,779	20,07[illegible]						

Name of division and district.	Serial number of municipality.	Name of municipality.	Public health—*contd.* Drainage and sewerage works. Original works.	Repairs.	Establishment charges.	Total.	Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and urinals.	Road watering.	Road cleaning.	Total.
1	2	3	23	24	25	26	27	28	29	30	31	32	33	34
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.														
Monghyr	31	Monghyr	5,406	127	4,033	9,566	3,472	9,238	20,054	32,764	12,575	1,596	10,891	[illegible]
	32	Jamalpur	1,405	3,256	5,378	10,039	...	230	...	230	17,019	2,873	7,092	[illegible]
		Total	6,811	3,383	9,411	19,605	3,472	9,468	20,054	32,994	29,594	4,469	17,983	[illegible]
Bhagalpur	33	Bhagalpur	1,236	328	5,593	7,157	1,851	51,737	14,066	67,654	61,079	3,398	21,532	[illegible]
	34	Colgong	80	65	712	857	...	...	...	...	1,328	60	539	[illegible]
		Total	1,316	393	6,305	8,014	1,851	51,737	14,066	67,654	62,407	3,458	22,071	[illegible]
Purnea	35	Purnea	...	394	1,013	1,407	1,502	1,803	107	3,412	10,133	3,588	1,892	[illegible]
	36	Kishanganj	3,500	90	647	4,237	...	248	108	356	4,312	940	1,632	[illegible]
	37	Katihar	795	...	1,210	2,005	1,362	462	240	2,064	6,817	402	3,761	[illegible]
	38	Forbesganj	...	180	79	259	...	328	...	328	2,891	196	1,346	[illegible]
		Total	4,295	664	2,949	7,908	2,864	2,841	455	6,160	24,153	5,216	8,631	[illegible]
Santal Parganas	39	Deoghar	1,898	1,083	2,130	5,111	2,666	210	...	2,876	9,271	804	4,312	[illegible]
	40	Sahibganj	117	2,702	985	3,804	...	315	...	315	6,332	7	3,942	[illegible]
	41	Dumka	707	23	600	1,330	...	25	...	25	3,414	110	2,614	[illegible]
	42	Madhupur	537	...	1,836	2,373	...	160	...	160	10,969	702	3,593	[illegible]
		Total	3,259	3,808	5,551	12,618	2,666	710	...	3,376	29,986	1,623	14,461	[illegible]
		Divisional total	15,681	8,248	24,216	48,145	10,853	64,756	34,575	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Name of municipality.	Public health—*concld.* Registration of births and deaths.	Market and slaughter-houses.	Miscellaneous.	Total.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution to Government.	Other contributions.	Other charges.	Refunds.	Total.	Remarks.
3	35	36	37	38	39	40	41	42	43	44	45	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	...	295	...	78,795	...	...	...	5,525	1,500	500	7,525	
Jamalpur	...	1,069	78	38,974	...	...	...	2,703	329	...	3,031	
Total	...	1,364	78	1,17,769	...	...	...	8,227	1,829	500	10,556	
Bhagalpur	211	816	...	1,70,711	...	...	...	6,300	7,378	...	13,478	
Colgong	...	...	...	2,863	...	...	...	1,000	...	...	1,000	
Total	211	816	...	1,73,574	...	...	...	7,300	7,378	...	14,678	
Purnea	...	328	...	21,164	...	...	...	4,700	1,062	...	5,762	
Kishanganj	...	318	...	13,264	...	...	...	3,000	...	...	3,000	
Katihar	...	397	6	17,128	...	...	...	2,264	...	...	2,264	
Forbesganj	...	86	...	5,392	...	...	...	1,650	...	...	1,650	
Total	...	1,129	6	56,948	...	...	...	11,614	1,062	...	12,676	
Deoghar	...	128	...	23,672	...	...	...	2,690	120	...	2,810	
Sahibganj	...	191	...	14,890	3,770	...	...	...	37	...	3,807	
Dumka	...	...	...	7,734	...	...	...	600	...	...	600	
Madhupur	...	432	...	19,005	...	...	...	900	208	...	1,108	
Total	...	741	...	65,301	3,770	...	...	4,190	365	...	8,325	
Divisional total	211	4,050	84	4,13,592	3,770	...	...	31,331	10,634	500	46,235	

... Bihar during the year ending 31st March 1938—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Public convenience: Pounds.	Dak bungalows and Sarais.	Arboriculture, Public gardens and experimental cultivation.	Veterinary charges.	Public works: Establishment.	Buildings: Original works.	Buildings: Repairs.	Roads: Original works.	Roads: Repairs.	Stores.	Total.	Total.
1	2	3	46	47	48	49	50	51	52	53	54	55	56	57
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGALPUR DIVISION.														
Monghyr	31	Monghyr	...	...	1,342	...	4,38)	37,164	435	13,240	1,706	7,537	64,462	[illegible]
	32	Jamalpur	89	...	...	...	1,851	438	378	228	12,034	...	14,929	[illegible]
		Total	89	...	1,342	..	6,231	37,602	813	13,468	13,740	7,537	79,391	[illegible]
Bhagalpur	33	Bhagalpur	...	...	222	...	4,690	...	318	...	22,413	...	27,421	[illegible]
	34	Colgong	...	...	...	...	...	...	...	...	2,818	...	2,818	[illegible]
		Total	...	...	232	...	4,690	...	318	...	25,231	...	30,239	[illegible]
Purnea	35	Purnea	...	...	...	205	3,565	...	24	1,156	4,477	43	9,265	[illegible]
	36	Kishanganj	...	...	...	...	724	...	54	..	3,159	1	3,938	[illegible]
	37	Katihar	...	...	...	...	1,160	5,000	30	3,998	5,203	94	15,485	[illegible]
	38	Forbesganj	19	...	...	...	651	4,684	122	483	2,633	...	8,572	[illegible]
		Total	19	...	...	205	6,100	9,684	230	5,637	15,471	138	37,260	[illegible]
Santal Parganas	39	Deoghar	...	...	84	583	1,493	3,878	134	177	5,525	...	11,207	[illegible]
	40	Sahibganj	2	...	117	1,537	1,138	...	250	..	5,451	...	6,839	[illegible]
	41	Dumka	37	83	127	...	785	2,902	175	...	1,100	...	4,063	[illegible]
	42	Madhupur	143	...	73	400	842	885	...	1,156	5,189	386	8,478	[illegible]
		Total	182	83	401	2,520	4,258	7,666	559	1,333	17,265	386	31,467	[illegible]
		Divisional total	290	83	1,965	2,725	21,279	54,952	1,920	20,438	[illegible]	[illegible]	1,78,357	[illegible]

Name of municipality.	Public Instruction: Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	Contributions (vi): For general purposes.	Miscellaneous: Interest on loans: Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary): Printing charges.	Law charges.	Provident fund contribution.	Remarks.
3	58	59	60	61	62	63	64	65	66	67	68	69	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	8,200	500	90	8,799	...	...	2,380	...	...	743	2,025	3,452	
Jamalpur	7,544	...	...	7,544	...	...	...	...	76	1,039	732	651	
Total	15,753	500	90	16,343	...	...	2,380	...	76	1,782	2,757	3,103	
Bhagalpur	...	19,545	599	20,144	1,499	...	129	...	...	1,677	4,570	1,256	
Colgong	...	1,474	...	1,474	...	...	...	...	...	200	25	54	
Total	...	21,019	599	21,618	1,499	...	129	...	...	1,877	4,595	1,310	
Purnea	4,931	...	...	4,931	...	...	703	...	1,180	369	589	270	
Kishanganj	4,164	...	...	4,164	...	..	...	...	...	304	180	311	
Katihar	...	4,164	...	4,164	72	..	...	...	...	349	875	313	
Forbesganj	3,624	...	200	3,824	...	..	...	...	...	252	98	205	
Total	[illegible]	[illegible]	[illegible]	[illegible]	72	...	703	...	1,180	1,274	1,742	1,099	

22(d)

O. H. M. S.

Affix stamp here.

To

THE SUPERINTENDENT,

Government Printing, Bihar,

Gulzarbagh P. O.

... Bihar *during the year ending* 31*st March* 1938—contd.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concld.: Other items—concld.: Miscellaneous.	Total.	Total.	Total expenditure.	Investments: In securities (other than for sinking funds).	In savings bank.	Payment to sinking fund.	Repayments of loans.	Extraordinary debt: Advances: Permanent.	Other.	Deposits.	Total.	Total disbursement.	Balance: Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
1	2	3	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BHAGALPUR DIVISION.																				
Monghyr ...	31	Monghyr	1,38,575	1,43,795	1,46,175	3,27,161	...	...	...	...	150	[illegible]	12,549	27,476	3,54,637	...	1,09,401	1,09,401	4,64,038	
	32	Jamalpur	1,219	3,641	3,717	80,978	...	...	...	1,407	...	[illegible]	...	1,407	82,385	525	12,687	13,212	95,597	
		Total	1,39,794	1,47,436	1,49,892	4,08,139	...	...	...	1,407	150	[illegible]	12,549	28,883	4,37,022	525	1,22,088	1,22,613	5,59,635	
Bhagalpur ...	33	Bhagalpur	4,855	12,358	12,487	2,87,799	2,335	...	...	3,296	385	[illegible]	30,922	41,141	3,28,940	13,418	42,560	55,978	3,84,918	
	34	Colgong	73	352	352	10,296	...	...	...	...	...	[illegible]	598	698	11,594	...	947	947	12,541	
		Total	4,928	12,710	12,839	2,98,095	2,335	...	...	3,296	385	[illegible]	31,520	41,839	3,40,534	13,418	43,507	56,925	3,97,459	
Purnea ...	35	Purnea	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,443	5,173	60,371	2,684	1,391	4,075	64,446	
	36	Kishanganj	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	...	60	32,252	...	9,283	9,283	41,535	
	37	Katihar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	...	38	50,519	...	10,097	10,097	60,616	
	38	Forbesganj	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,481	...	[illegible]	728	2,380	27,065	...	9,761	9,761	36,826	
		Total	4,028	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,171	7,993	1,70,207	2,684	30,532	33,216	2,03,423	
Santal Parganas ...	39	Deoghar	[illegible]	[illegible]	3,405	55,198	235	...	...	150	...	[illegible]	348	865	61,429	...	58,527	58,537	1,19,956	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	32,192	...	...	...	...	...	[illegible]	82	82	41,048	325	11,715	12,040	53,088	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	328	1,438	25,106	...	2,337	2,337	27,443	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,481	[illegible]	[illegible]	2,384	2,684	44,659	...	17,190	17,190	61,849	
		Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,042	5,089	1,72,242	325	89,769	90,094	2,62,336	
		Div[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

Form no. III.—Statement showing the expenditure of the municip[alities] ... [Chota] Nagpur Division.

Name of division and district.	Serial number of municipality.	Name of municipality.	General administration (f) Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account-books and papers, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
			General administration and collection charges.							
1	2	3	4	5	6	7	8	9	10	11
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh ...	43	Hazaribagh ...	2,274	3,286	...	798	14	...	...	
	44	Chatra ...	730	928	...	...	...	...	...	
	45	Giridih ...	1,819	2,058	...	...	231	...	...	
		Total ...	4,823	6,272	...	798	245	...	...	
Ranchi ...	46	Ranchi ...	6,244	8,250	...	...	344	...	...	
	47	Lohardaga ...	864	1,029	...	...	...	...	...	
	48	Doranda N. A. C. ...	1,314	1,277	...	...	...	...	...	
		Total ...	8,422	10,556	...	...	344	...	...	
Palamau ...	49	Daltonganj ...	1,973	1,758	...	...	34	...	...	
		Total ...	1,973	1,758	...	...	34	...	...	
Manbhum ...	50	Purulia ...	4,777	6,095	...	...	48	...	...	
	51	Jhalda ...	834	681	...	...	153	...	...	
	52	Raghunathpur ...	493	460	...	...	...	...	...	
	53	Dhanbad ...	3,856	3,741	...	...	17	...	...	
		Total ...	9,960	10,977	...	...	218	...	...	
Singhbhum ...	54	Chaibasa ...	1,723	1,534	...	...	7	...	...	
	55	Chakradharpur ...	628	1,146	...	...	142	...	...	
	56	Jugsalai N. A. C. ...	1,311	1,020	...	...	75	...	...	
	57	Jamshedpur N. A. C. ...	1,150	1,604	...	...	...	...	...	
		Total ...	5,012	5,304	...	...	224	...	...	
		Divisional Total ...	30,190	34,867	...	798	1,065	...	...	
		Grand Total for 1937-38	1,45,410	1,73,391	81	[illegible]				
		Grand To[tal for 1936-3]7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

Name of municipality.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outpost).	Rewards for destruction of wild animals and snakes.	Total.	Establishment charges. Other than those in columns 21, 22, 25 and 29.	Cholera.	Plague.	Other epidemics.	Total.	Vaccination.	Drainage and sewerage works. Original works.	Remarks.
	Public safety.					Public Health.	Epidemics (including special establishment charges).						
	12	13	14	15	16	17	18	19	20	21	22	23	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh	...	2,529	...	1	2,530	...	...	...	382	382	245	800	
Chatra	...	659	...	...	659	...	...	...	...	...	150	...	
Giridih	...	3,042	...	9	3,051	...	...	...	152	152	174	2,133	
Total	...	6,230	...	10	6,240	...	...	...	534	534	569	2,933	
Ranchi	...	17,300	...	118	17,318	11,359	...	...	120	120	653	2,068	
Lohardaga	...	606	...	16	622	9	...	...	...	...	90	...	
Doranda N. A. C.	...	3,517	...	...	3,517	...	23	...	...	23	196	327	
Total	...	21,323	...	134	21,457	11,368	23	...	120	143	939	2,395	
Daltonganj	...	2,054	...	11	2,065	...	12	...	25	37	176	...	
Total	...	2,054	...	11	2,065	...	12	...	25	37	176	...	
Purulia	33	4,326	...	...	4,349	2,049	...	...	159	159	565	2,878	
Jhalda	...	645	...	...	645	...	...	...	...	...	104	...	
Raghunathpur	...	269	...	19	288	...	...	...	37	37	106	...	
Dhanbad	...	2,265	...	5	2,270	...	...	...	...	...	...	730	
Total	33	7,505	...	24	7,552	2,049	...	...	196	196	775	3,608	
Chaibasa	...	2,186	...	9	2,195	...	...	...	314	314	267	...	
Chakradharpur	...	1,582	...	...	1,582	...	...	...	...	...	113	...	
Jugsalai N. A. C.	...	823	...	...	823	1,239	...	...	26	26	291	7,380	
Jamshedpur N. A. C.	...	...	...	...	...	372	...	...	...	...	...	...	
Total	...	4,591	...	9	4,600	1,611	...	...	340	340	671	7,380	
Divisional Total	23	41,703	...	188	41,914	15,028	35	...	1,215	1,250	3,130	16,316	
Grand Total for 1937-38	[illegible],853	2,47,528	52	1,128	2,63,561	67,634	3,267	1,964	5,750	10,991	14,337	1,26,380	
Grand Total for 1936-37	[illegible],324	2,40,712	515	1,143	2,44,384	62,670	3,907	2,619	12,991	19,417	14,794	3,39,877	

Nagpur Divisio

Name of division and district.	Serial number of municipality.	Name of municipality.	Public Health—continued. Drainage and sewerage works. Repairs.	Establishment charges.	Total.	Water-supply and waterworks. Original works.	Repairs.	Establishment charges.	Total.	Conservancy. Latrines and Urinals.	Road watering.	Road cleaning.	Total.	Registration of births and deaths.	Markets and slaughter-houses.	Miscellaneous.
1	2	3	24	25	26	27	28	29	30	31	32	33	34	35	36	37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHOTA NAGPUR DIVISION.																
Hazaribagh	43	Hazaribagh	520	873	2,193	...	1,648	302	1,950	15,578	3,000	7,731	26,309	1,158	653	
	44	Chatra	2	...	2	...	106	...	106	141	...	2,487	2,628	...	133	
	45	Giridih	...	...	2,133	...	196	...	196	9,888	...	4,074	13,962	...	120	
		Total	522	873	4,328	...	1,950	302	2,252	25,607	3,000	14,292	42,899	1,158	806	
Ranchi	46	Ranchi	1,000	2,878	5,946	...	300	485	785	44,313	...	14,774	59,087	25	5,690	
	47	Lohardaga	53	...	53	...	99	...	99	1,570	5	909	2,484	...	23	
	48	Doranda N.	...	1,533	1,860	...	470	...	470	5,308	...	1,936	7,244	...	...	
		Total	1,053	4,411	7,859	...	869	485	1,354	51,191	5	17,619	68,815	25	5,713	
Palamau	49	Daltonganj	115	1,194	1,309	...	1,298	6,322	7,620	6,039	...	3,292	9,331	...	1,631	
		Total	115	1,194	1,309	...	1,298	6,322	7,620	6,039	...	3,292	9,331	...	1,631	
Manbhum	50	Purulia	1,031	2,500	6,409	...	106	151	257	16,233	...	9,902	26,135	...	2,988	
	51	Jhalda	...	240	240	...	16	...	16	...	...	1,972	1,972	...	..	
	52	Raghunathpur	115	...	115	...	...	...	...	920	...	645	1,565	...	2	
	53	Dhanbad	289	1,543	2,562	230	...	...	230	12,220	...	6,212	18,432	246	1,896	
		Total	1,435	4,283	9,326	230	122	151	503	29,373	...	18,731	48,104	246	4,886	
Singhbhum	54	Chaibasa	256	299	555	...	474	...	474	6,356	203	2,470	9,029	...	256	
	55	Chakradharpur	329	313	642	2,888	...	...	2,888	4,273	...	1,833	6,106	...	71	
	56	Jugsalai N.	...	...	7,380	...	128	...	128	6,612	...	4,047	10,659	...	21	
	57	Jamshedpur	...	...	...	...	...	...	...	...	...	...	...	...	...	
		Total	585	612	8,577	2,888	602	...	3,490	17,241	203	8,350	25,794	...	348	
		Divisional Total	3,710	11,373	31,399	3,118	4,841	7,260	15,219	1,29,451	3,208	62,284	1,94,943	1,429	13,874	
		Grand Total	41,164	1,17,504	3,85,048	54,759	87,728	2,55,806	3,98,295	6,46,416	50,386	3,77,269	10,74,071	1,757	37,917	
		Grand Total	31,453	1,10,284	4,71,613	43,399	1,38,433	2,61,1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

Name of municipality.	Public Health—concld. Total.	Medical. Establishment.	Scholarships tenable at schools and colleges.	Contribution to Government.	Other contributions.	Other charges.	Refunds.	Total.	Public convenience. Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Remarks.
3	38	39	40	41	42	43	44	45	46	47	48	49	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	87
Hazaribagh	32,790	...	...	2,942	...	730	...	3,672	...	...	...	...	
Chatra	3,019	...	...	...	600	...	...	600	3	252	...	...	
Giridih	16,737	...	...	...	2,600	...	...	2,600	...	...	...	...	
Total	52,546	...	...	2,942	3,200	730	...	6,872	3	252	...	...	
Ranchi	83,595	447	...	...	7,350	...	...	7,797	...	...	558	240	
Lohardaga	2,826	...	...	...	1,132	...	...	1,132	3	...	...	...	
Doranda N.	9,793	929	...	...	...	...	...	929	...	...	...	...	
Total	96,216	1,376	...	...	8,482	...	...	9,858	3	...	558	240	
Daltonganj	20,123	...	...	...	2,877	...	...	2,877	21	...	84	100	
Total	20,133	...	...	...	2,877	...	...	2,877	21	...	84	100	
Purulia	38,562	1,276	...	...	8,325	...	...	9,601	351	...	184	...	
Jhalda	2,332	...	...	...	725	10	...	735	...	...	...	720	
Raghunathpur	1,825	...	...	...	469	...	...	469	14	...	...	...	
Dhanbad	23,366	...	...	...	2,300	993	...	3,293	...	...	...	...	
Total	66,085	1,276	...	...	11,819	1,003	...	14,098	365	...	184	720	
Chaibasa	10,895	..	...	...	2,500	...	...	2,500	54	71	694	230	
Chakradharpur	9,620	...	...	...	1,000	...	...	1,000	48	...	...	...	
Jugsalai N.	19,744	146	...	...	...	1,999	...	2,145	12	...	...	...	
Jamshedpur	466	...	...	...	...	...	...	...	324	...	...	...	
Total	40,925	146	...	...	3,500	1,999	...	5,645	438	71	694	230	
Divisional Total	2,75,805	2,798	...	2,942	29,878	3,732	...	39,350	830	323	1,520	1,290	
Grand Total	10,06,955	24,925	...	12,718	1,32,407	36,195	500	1,96,745	1,964	5,224	13,161	10,454	
Grand Total	[illegible]1,63,240	25,422	...	10,864	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

Name of division and district.	Serial number of municipality.	Name of m[unicipality]	Public convenience—*concld.*								Public Ins[truction]	Public Instruction.		Contribution.	Miscellaneous.							Remarks.
				Public works.											Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).			
				Buildings.		Roads.																
			Establishment.	Original works.	Repairs.	Original works.	Repairs.	Stores.	Total.	Total.	Schools and Colleges.	Libraries, Museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund contribution.	
1	2		50	51	52	53	54	55	56	57	58	60	61	62	63	64	65	66	67	68	69	87
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHOTA NAGPUR DIVISION.																						
Hazaribagh ...	43	Hazaribagh	1,171	...	182	...	8,588	3	9,939	9,939	...	150	15,456	...	...	...	345	...	252	2,263	353	
	44	Chatra	...	...	5	...	1,481	5	1,491	1,746	...	...	1,705	...	...	...	...	...	...	38	125	
	45	Giridih	663	...	1	...	5,629	4	6,300	6,300	9,038	...	11,537	...	...	...	169	..	142	561	318	
		Total	1,837	...	188	...	15,693	12	17,730	17,985	9,038	150	28,698	...	...	...	514	...	394	2,862	796	
Ranchi ...	46	Ranchi	3,734	974	382	...	22,129	...	27,219	28,017	...	...	28,175	620	44	132	...	...	586	3,689	2,234	
	47	Lohardaga	384	..	79	...	968	...	1,431	1,434	...	...	5,334	...	...	...	...	...	100	456	129	
	48	Doranda N.	162	...	68	...	513	...	743	743	2,984	...	4,900	...	...	...	...	...	...	168	234	
		Total	4,280	974	529	...	23,610	...	29,393	30,194	2,984	...	38,409	620	44	132	...	...	686	4,313	2,597	
Palamau ...	49	Daltonganj	432	...	132	252	4,765	41	5,622	5,837	9,410	...	9,410	...	...	...	...	...	326	1,613	678	
		Total	432	...	132	252	4,765	41	5,622	5,827	9,410	...	9,410	...	...	...	...	...	326	1,613	678	
Manbhum ...	50	Purulia	604	174	186	450	5,606	...	7,020	7,555	5,339	240	13,311	..	...	...	...	...	548	905	1,011	
	51	Jhalda	...	1,427	...		495	...	1,922	2,642	...	..	1,336	...	...	..	...	...	154	114	112	
	52	Raghunathpur	...	745	...	..	300	...	1,045	1,059	679	30	959	...	...	...	...	...	76	19	54	
	53	Dhanbad	1,185	3,072	146	113	4,983	...	9,499	9,499	12,783	...	12,783	...	...	...	...	67	171	600	685	
		Total	1,789	5,418	332	563	11,384	...	19,486	20,755	18,801	270	28,389	...	...	...	...	67	949	1,638	1,862	
Singhbhum ...	54	Chaibasa	810	...	9	...	6,197	12	7,028	8,077	1,316	139	5,991	...	...	...	...	...	224	136	185	
	55	Chakradharpur	243	...	24	...	746	...	1,013	1,061	1,954	...	1,954	...	...	...	...	...	162	575	115	
	56	Jugsalai N.	...	...	166	...	4,572	...	4,738	4,750	4,687	...	4,777	...	...	...	...	...	104	135	204	
	57	Jamshedpur	...	...	...	...	10,955	...	10,955	11,279	13,207	...	13,207	...	...	...	...	...	370	391	138	
		Total	1,053	...	199	...	22,470	12	23,734	25,167	21,164	139	25,929	...	...	...	...	...	860	1,237	642	
		Divisional Total	9,391	6,392	1,380	815	77,922	65	95,965	99,928	161,397	559	1,30,835	620	44	132	514	67	3,215	11,663	6,575	
		Grand Total	70,722	1,90,482	1,02,826	1,72,001	4,24,290	23,338	9,83,659	10,14,462	2,53,630	6,493	4,46,682	11,225	2,937	30,042	1,573	1,397	18,919	69,531	27,383	
		Grand Total	66,501	1,08,525	83,041	1,44,154	5,13,746	21,951				7,146	4,30,345	12,818	7,365	32,664	85	405	21,961	67,608	132,610	

in Bihar, during the year ending 31st March 1938.

Name of division and district.	Serial number of municipality.	Name of municipality.	Miscellaneous—concluded. Other items—concluded. Miscellaneous.	Total.	Total.	Total expenditure.	Investments. In Securities (other than for sinking funds).	In savings bank.	Payment to sinking fund.	Repayment of loans.	Extraordinary and debt. Advances. Permanent.
1	2	3	70	71	72	73	74	75	76	77	78
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	43	Hazaribagh	636	3,504	3,849	74,608	...	...	...	...	...
	44	Chatra	276	459	439	9,626	...	...	...	...	...
	45	Giridih	510	1,531	1,700	46,033	...	...	...	...	30
		Total	1,422	5,474	5,988	1,30,467	...	...	...	...	30
Ranchi ...	46	Ranchi	1,775	8,284	8,460	1,88,820	1,000	...	...	811	175
	47	Lohardaga	161	846	846	14,080	...	...	...	...	50
	48	Doranda N.	1,283	1,705	1,705	24,178	...	...	...	...	...
		Total	3,219	10,835	11,011	2,27,087	1,000	...	...	811	225
Palamau ...	49	Daltonganj	154	2,771	2,771	46,838	...	...	...	2,391	...
		Total	154	2,771	2,771	46,838	...	...	...	2,391	...
Manbhum ...	50	Purulia	1,706	4,170	4,170	88,468	...	300	...	736	...
	51	Jhalda	125	505	505	9,863	...	...	...	...	...
	52	Raghunathpur	29	178	178	5,731	...	...	...	...	...
	53	Dhanbad	725	2,181	2,248	61,073	...	...	...	...	...
		Total	2,585	7,034	7,101	1,65,135	...	300	...	736	...
[illegible]inghbhum ...	54	Chaibasa	37	582	582	33,504	...	...	...	...	...
	55	Chakradharpur	549	1,401	1,401	18,934	...	...	...	...	...
	56	Jugsalai N.	288	731	731	35,376	...	...	...	...	...
	57	Jamshedpur	87	986	986	28,692	...	...	...	...	...
		Total	961	3,700	3,700	1,16,506	...	...	...	...	...
		Divisional Total	8,341	29,814	30,571	6,86,033	1,000	300	...	3,938	255
		Grand Total	2,00,648	8,16,451	8,52,420	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Name of municipality.	Debt. Deposits.	Total.	Total disbursement.	Balance. Deposits.	Actual balance.	Total.	Grand Total.	Remarks.
	80	81	82	83	84	85	86	87
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazaribagh	4,778	8,621	83,229	...	8,545	8,545	91,774	
Chatra	91	323	10,149	...	2,146	2,146	12,295	
Giridih	103	2,628	48,661	...	16,389	16,389	65,050	
Total	4,972	11,572	1,42,039	...	27,080	27,080	1,69,119	
Ranchi	8,322	13,033	2,01,853	...	1,992	1,992	2,03,845	
Lohardaga	296	530	14,619	285	43	328	14,947	
Doranda N.	21	1,011	25,189	...	9,586	9,586	34,775	
Total	8,639	14,574	2,41,661	285	11,621	11,906	2,53,567	
Daltonganj	508	6,109	52,947	...	3,643	3,643	56,590	
Total	508	6,109	52,947	...	3,643	3,643	56,590	
Purulia	15,500	17,907	1,06,375	22,811	5,852	28,663	1,35,038	
Jhalda	...	73	9,936	...	233	233	10,169	
Raghunathpur	...	...	5,731	...	503	503	6,234	
Dhanbad	690	1,100	62,173	203	67,693	67,896	1,30,069	
Total	16,190	19,080	1,84,215	23,014	74,281	97,295	2,81,510	
Chaibasa	811	2,116	35,620	...	14,501	14,501	50,121	
Chakradharpur	150	215	19,149	...	1,411	1,411	20,560	
Jugsalai N.	...	...	35,376	...	17,519	17,519	52,895	
Jamshedpur	...	...	28,692	...	9,835	9,835	38,527	
Total	961	2,331	1,18,837	...	43,266	43,266	1,62,103	
Divisional Total	31,370	53,666	7,39,699	23,299	1,59,891	1,83,190	9,22,889	
Grand Total	1,56,292	4,77,207	49,87,943	2,42,635	9,40,621	11,83,256	61,71,199	

No. 139—Expenditure of municipalities in Bihar during the year 1937-38.

		Rs.
General administration and collection charges	..	3,29,676
Public safety—		
Lighting	..	2,47,528
Police	..	52
Fire	..	4,853
Total	..	5,82,109
Public Health and convenience—		
Water-supply (including capital outlay)	..	3,98,295
Drainage (including capital outlay)	..	2,85,048
Conservancy	..	10,74,071
Hospitals and Dispensaries and Vaccination	..	2,11,082
Plague charges	..	1,964
Markets and slaughter-houses	..	37,217
Arboriculture, public gardens, etc.	..	13,161
Sanitary	..	95,023
Total	..	21,15,861
Public works—		
Roads	..	5,96,291
Buildings	..	2,93,308
Establishment	..	70,722
Stores	..	23,338
Miscellaneous	..	..
Total	..	9,83,659
Public instruction	..	4,46,682
Contribution for general purposes	..	11,225
Miscellaneous—		
Interest on loans	..	32,979
Other miscellaneous expenditure	..	3,19,451
Total	..	8,10,337
Extraordinary and debt—		
Investments	..	4,020
Payment to sinking funds	..	8,294
Repayment of loans	..	45,631
Advances	..	2,62,970
Deposits	..	1,56,292
Total	..	4,77,207
Grand total	..	49,69,173

[Patna Division.]

APPENDIX A.

Statement showing the date of establishment of each municipality in Bihar, the population within municipal limits, the number of rate-payers, and the percentage of rate-payers to population, during the year 1937-38.

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			PATNA DIVISION.				
Patna...	Patna ...	1	Patna City	1864	145,432	30,253	20·8
		2	Barh	1870	9,750	2,892	29·66
		3	Bihar	1869	46,994	7,661	16·31
		4	Dinapore Nizamat	1887	24,221	5,381	22·21
		5	Khagaul	1907	7,412	1,795	24·21
		6	Patna Administration Committee	1916	14,258	2,500	17·53
				Total ...	248,067	50,482	20·35
	Gaya ...	7	Gaya	May. 1866	88,005	17,740	20·
		8	Tikari	1885	5,481	1,543	28·1
		9	Daudnagar	1885 October.	11,699	1,447	12·3
				Total ...	105,185	20,730	19·7
	Shahabad ...	10	Arrah	1865	48,922	8,937	18·06
		11	Jagdispur	1869	9,661	1,578	16·3
		12	Buxar	1869	13,449	2,590	19·25
		13	Dumraon	1869	14,421	2,813	19·5
		14	Bhabhua	1869	6,002	998	16·62
		15	Sasaram	1869	25,175	3,825	15·19
				Total ...	117,630	20,741	17·6
				Divisional Total ...	470,883	91,953	19·5

APPENDIX A—*contd.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			TIRHUT DIVISION.				
Tirhut ...	Saran ...	16	Chapra ...	April 1864 ...	47,448	10,337	21·8
		17	Revelganj ...	17th August 1876 ...	8,813	1,757	19·9
		18	Siwan ...	April 1869 ...	14,217	2,613	18·4
				Total ...	70,477	14,697	20·8
	Champaran ...	19	Motihari ...	15th April 1869 ...	17,545	2,423	13·8
		20	Bettiah ...	15th April 1869 ...	27,941	5,194	18·5
		21	Luathaba Notified Area Committee.	11th February 1937 ...	780	70	8·9
				Total ...	46,266	7,687	16·6
	Muzaffarpur ...	22	Muzaffarpur ...	1st November 1864 ...	42,812	7,586	17·7
		23	Hajipur ...	1st June 1869 ...	19,299	3,445	17·8
		24	Lalganj ...	1st June 1869 ...	9,192	1,798	19·5
		25	Sitamarhi ...	1st October 1882 ...	10,701	1,905	17·8
		26	Dumra Notified Area Committee.	17th April 1937 ...	1,000	234	23·4
				Total ...	83,004	14,968	18·03
	Darbhanga ...	27	Darbhanga ...	1st November 1864 ...	60,676	9,408	15·5
		28	Madhubani ...	1st April 1869 ...	18,789	3,024	16·09
		29	Roserah ...	1st April 1869 ...	8,869	2,346	26·4
		30	Samastipur ...	1st January 1897 ...	9,891	1,909	19·3
				Total ...	98,225	16,687	16·9
				Divisional Total ...	297,972	54,039	18·1
			BHAGALPUR DIVISION.				
Bhagalpur ...	Monghyr ...	31	Monghyr ...	1864 ...	52,863	9,272	17·5
		32	Jamalpur ...	1883 ...	30,346	4,372	14·4
				Total ...	83,209	13,644	16·3
	Bhagalpur ...	33	Bhagalpur ...	1864 ...	83,847	16,085	19·1
		34	Colgong ...	1869 ...	5,233	1,035	19·7
				Total ...	89,080	17,120	19·2
	Purnea ...	35	Purnea ...	1864 ...	15,474	4,051	26·1
		36	Kishanganj ...	1887 ...	8,946	1,557	17·4
		37	Katihar ...	1905 ...	15,864	2,616	16·4
		38	Forbesganj ...	1912 ...	5,939	883	14·8
				Total ...	46,223	9,107	19·7
	Santal Parganas ...	39	Deoghar ...	1869 ...	14,217	1,637	11·5
		40	Sahibganj ...	1883 ...	15,883	2,406	15·1
		41	Dumka ...	1903 ...	9,471	1,763	18·6
		42	Madhupur ...	1909 ...	8,965	1,321	14·7
				Total ...	48,536	7,127	14·6
				Divisional Total ...	267,048	46,998	17·5

APPENDIX A—*concld.*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Year of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
			CHOTA NAGPUR DIVISION.				
Cota Nagpur	Hazaribagh ...	43	Hazaribagh ...	1st April 1869 ...	20,977	3,349	15·9
		44	Chatra ...	1st April 1869 ...	8,758	1,116	12·7
		45	Giridih ...	1st January 1902 ...	21,122	3,533	16·7
				Total ...	50,857	7,998	15·7
	Ranchi ...	46	Ranchi ...	1st April 1869 ...	50,517	6,621	13·1
		47	Lohardaga ...	1st July 1888 ...	7,577	948	12·5
		48	Doranda N. A. C. ...	1st April 1924 ...	6,721	1,354	20·1
				Total ...	64,815	8,923	13·7
	Palamau ...	49	Daltonganj ...	1st July 1888 ...	12,040	2,605	21·63
				Total ...	12,040	2,605	21·63
	Manbhum ...	50	Purulia ...	26th July 1876 ...	25,074	4,546	17·5
		51	Jhalda ...	1st July 1888 ...	6,924	1,417	20·4
		52	Raghunathpur ...	1st April 1888 ...	7,139	935	13·09
		53	Dhanbad ...	1st April 1919 ...	21,020	1,247	5·9
				Total ...	61,057	8,145	13·3
	Singhbhum ...	54	Chaibassa ...	1st April 1875 ...	10,785	1,570	14·6
		55	Chakradharpur ...	1st April 1918 ...	7,158	603	8·42
		56	Jugsalai N. A. C. ...	1st January 1924 ...	8,721	1,036	11·8
		57	Jamshedpur N. A. C.	July 1924 ...	83,738	...	No tax is levied in this area.
				Total ...	110,402	3,209	2·9
				Divisional Total ...	299,171	30,880	10·3
				Grand total for 1936-37 ...	1,335,073	223,870	16·7
				Grand Total for 1935-36 ...	1,333,693	227,328	16·5

APPENDIX B.

Statement showing the results of general elections held in municipalities in Bihar during the year 1937-38.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.		Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3		4	5	6	7	8
	PATNA DIVISION.							(This column should only show unsuccessful election and the reasons for the failure of the elections).
1	Patna City	No election.						
2	Barh	Ward no. I	233	197	93·	1	2	
		" II	173	...	..	1	1	Uncontested.
		" III	205	166	81·3	1	2	
		" IV	181	149	82·32	1	2	
		" V	245	200	81·63	1	3	
		" VI	153	131	85·62	1	2	
		" VII	206	175	85·	1	2	
		" VIII	205	167	77·0	1	2	
3	Bihar	No election.						
4	Dinapur Nizamat ...	Ditto.						
5	Khagaul	Ward no. I	63	58	84·12	1	2	
		" II	136	...	...	1	1	Uncontested.
		" III	144	98	68·05	1	5	
		" IV	87	62	71·26	1	2	
		" V	108	58	53·70	1	5	
		" VI	350	259	74·	2	12	
		" VII	166	95	57·22	2	4	
6	Patna Administration Committee.	Election system not in force.						
	GAYA DISTRICT.							
7	Gaya	Ward no. I	1,714	...	...	2	3	Uncontested.
		" II	626	...	...	2	2	ditto.
		" III	950	625	65·7	3	7	
		" IV	1,838	...	...	3	3	Uncontested.
		" V	406	264	65·	1	2	
		" VI	957	744	77·7	2	5	
		" VII	680	402	59·1	2	3	
		" VIII	1,216	829	68·1	2	3	
		" IX	1,700	920	54·1	2	5	
		" X	1,310	816	62·3	2	5	
8	Tikari	Ward no. I	27	...	...	1	1	Uncontested.
		" II	27	...	...	1	1	Ditto.
		" III	35	...	...	2	2	Ditto.
		" IV	40	35	87·5	2	3	
		" V	178	120	67·4	3	13	
		" VI	44	37	84·09	2	4	
		" VII	48	...	...	1	1	Uncontested.
9	Daudnagar	Ward no. I	214	127	59·3	2	4	[illegible]
		" II	194	110	56·7	2	6	[illegible]
		" III	124	...	...	2	2	Uncontested.
		" IV	180	115	63·8	2	5	
		" V	178	126	70·7	2	5	
		" VI	121	75	61·9	2	4	
	SHAHABAD DISTRICT.							
10	Arrah							
11	Jagdispur	No election.						
12	Buxar	Ditto.						
13	Dumraon	Ditto.						
14	Bhabua	Ward no. I						
		" II	868					
15	Sasaram	Ward no. I	736	639	72·4			
		" II	113	3	80·9	4	9	
		" III	220	...	...	4	12	
		" IV	222	...	...	1	1	Uncontested.
		" V	128	...	...	1	1	Ditto.

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.		Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3		4	5	6	7	8
	TIRHUT DIVISION.							[This column should only show the unsuccessful election and the reasons for the failure of the elections.]
16	Chapra	No general election was held during the year under report.						
17	Revelganj	Ditto ditto.						
18	Siwan	Ditto ditto.						
19	Motihari	Ward no. I	250	185	74·0	3	6	
		" II	180	84	46·6	2	3	
		" III	352	...	...	3	3	No contest.
		" IV	301	175	58·1	3	5	
		" V	296	205	69·2	3	4	
		" VI	379	179	47·2	1	3	
		" VII	268	...	...	1	1	No contest.
20	Bettiah	No general election was held during the year under report.						
21	Luathaha Notified Area Committee.	All members of the Committee are nominated by Government.						
22	Muzaffarpur	Ward no. I	440	243	55·2	2	4	
		" II	498	352	70·6	2	4	
		" III	745	394	52·8	3	4	
		" IV	597	...	...	2	Uncontested	
		" V	546	389	73·07	2	4	
		" VI	667	496	74·3	2	5	
		" VII	863	517	59·9	2	5	
		" VIII	870	388	44·5	2	4	
		" IX	1,057	662	62·6	2	5	
		" X	1,188	613	51·6	2	3	
		" XI	595	467	78·4	2	5	
		" XII	943	395	41·8	2	3	
23	Hajipur	No general election was held during the year under report.						
24	Lalganj	Ward no. I	436	311	71·33	2	3	
		" II	282	216	76·59	2	4	
		" III	272	186	68·38	2	4	
		" IV	298	166	55·70	2	6	
25	Sitamarhi	No general election was held during the year under report.						
26	Dumra Notified Area Committee	All members of the Committee nominated by Government.						
27	Darbhanga	No general election was held during the year under report.						
28	Madhubani	(No general election was held during the year under report.)						
29	Roserah	Ward no. I	138	115	83	2	4	
		" II	199	166	83·4	2	4	
		" III	152	142	93·4	1	2	
		" IV	110	93	84·5	2	4	
		" V	120	110	91·6	2	4	
		" VI	142	129	90·8	2	4	
		" VII	101	85	84·1	1	2	
30	Samastipur	No general election was held						

APPENDIX B—*contd.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	BHAGALPUR DIVISION.						
31	Monghyr	No general election was held during the year.					
32	Jamalpur	4,018	1,811	45·07	10	20	
33	Bhagalpur	14,165	7,750	54·7	20	49	
34	Colgong	777	262	33·7	8	11	
35	Purnea	No general election was held during the year.					
36	Kishanganj	Ditto ditto					
37	Katihar	Ditto ditto					
38	Forbesganj	738	359	48·6	8	17	
39	Deoghar	No general election was held during the year.					
40	Sahibganj	Ditto ditto					
41	Dumka	Ditto ditto					
42	Madhupur	Ditto ditto					

APPENDIX B—*concluded.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.		Number of persons who actually voted.	Percentage of attendance of voters.	Number of commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3		4	5	6	7	8
	CHOTA NAGPUR DIVISION.	Ward no.	Volume no.					
43	Hazaribagh	I	237	93	39·2	1	2	
		II	210	72	34·2	1	2	
		III	248	112	45·1	2	3	
		IV	362	205	56·6	2	5	
		V	...	...	...	2	...	There was no contest.
		VI	481	271	56·3	2	7	
		VII	435	81	18·6	1	4	
		VIII	288	127	44·09	2	4	
		IX		...	...	1	...	There was no contest.
		X	339	273	50·6	2	4	
44	Chatra	I	107	76	71·02	2	3	
		II	225	138	61·3	4	7	
		III	152	82	53·9	2	4	
		IV	153	83	54·2	3	6	
		V		...	...	1	...	There was no contest.
45	Giridih	I	408	169	41·42	3	6	
		II	485	232	45.77	3	5	
		III	423	232	54·84	3	7	
		IV		...	...	3	...	There was no contest.
		V	144	96	66·66	1	2	
		VI	510	288	56·47	3	5	
46	Ranchi	I	860	370	43·0	4	9	
		II	1525	539	35·3	3	8	
		III	990	456	46·0	3	10	
		IV	1041	433	41·5	2	4	
		V	710	300	43·1	2	5	
		VI	705	349	48·70	3	8	
		VII	1349	570	42·25	3	8	
47	Lohardaga	I	375	245	65·3	2	3	
		II	328	232	70·7	3	7	
		III	308	149	48·3	2	7	
		IV	142	94	66·1	1	2	
48	Doranda N. A. C.	......		...	...	...	...	All members are nominated by Government.
49	Daltonganj	......		...	...	...	...	No election was held during the year.
50	Purulia	16 Wards of which Ward V was contested 232.		94	40·5	16	1	
51	Jhalda		781	603	77·2	8	16	
52	Raghunathpur	......		...	...	...	...	There was no election during the year.
53	Dhanbad	......		...	...	...	...	Ditto.
54	Chaibassa	I	111	...	...	1	1	There was no contest in ward nos. I and VI.
		II	98	71	72·45	1	2	
		III	74	57	77·02	1	3	
		IV	61	43	70·49	1	2	
		V	55	41	74·54	1	2	
		VI	117	...	...	1	1	
		VII	137	109	79·56	1	2	
		VIII	94	63	67·02	1	2	
		IX	51	44	86·27	1	2	
		X	133	94	70·68	1	3	
		XI	85	54	63·53	1	3	
		XII	164	52	31·70	1	2	

APPENDIX C.

Statement showing the mode of assessment in vogue in each municipality in Bihar, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1937-38.

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION.			Rs. a. p.	Rs. a. p.	
1	Patna City ...	1. Rate on holding ...	At 9½ per cent on the annual value of the holding.	4,218 0 0	...	There was no general revision. The increase in house tax and latrine tax is due to the assessment of new and improved holdings.
		2. Latrine tax ...	At 6¼ per cent ditto ...	2,420 0 0	...	
		3. Water tax ...	At 4 per cent ditto falling within the radius of 400 feet from the nearest stand post and at 7½ per cent per house connection.	4,311 0 0	..	The increase is due partly to the above reason and partly to the house connection having been given to the buildings.
2	Barh ...	1. Tax on persons according to the circumstances and property within the municipality.	At 1½ per cent on the actual income of the assessees and 10 per cent on the annual value of Government and public buildings.	...	...	No assessment was made during the year.
		2. Latrine tax ...	At 5½ per cent on the annual rental value of the holding.			
3	Bihar	1. Tax on holding ...	At Rs. 7½ per cent according to the annual value of the holding.	...	...	
		2. Tax on person ...	At Re. 1-4-0 per cent according to the means and properties of the assessee.	272 7 9	...	
		3. Latrine tax ...	At Rs. 7½ per cent on the annual rental value of the holding.			
4	Dinapore Nizamat	1. Rate on annual valuation of holding.	At 7½ per cent on the annual value of the holding.	22 7 9	...	
		2. Tax on arable land	At 6¼ per cent ditto ...	...	...	
		3. Latrine tax ...	At 6 per cent ditto ...	...	...	
5	Khagaul ...	1. On the annual value of the holding.	At 7½ per cent ditto ...	...	...	No general revision of assessment was made during the year.
6	Patna Administration Committee.	1. Tax on holding ...	At 7½ per cent ditto ...	...	26 10 0	
		2. Latrine tax ...	At 7½ per cent ditto ...	...	...	
		3. Water tax ...	At 7½ or 4 per cent ditto ...	...	...	
				60 0 0	...	This refers to Government holdings. The increase is due to the revaluation of the Government buildings by the Executive Engineer, Central Division.
					118 0 0	This refers to private holdings. The decrease is due to reduction of taxes made by the Appeal (Sub-Committee.
7	Gaya ...	1. Tax on holding ...	At 7½ per cent of annual value of house.			
		2. Latrine tax ...		...	...	
		3. Water tax ...	Ditto ...	...	...	No assessment during the year.
8	Tikari ...	1. Holding tax ...	At 6 per cent of annual value of house.	...	...	
		2. Latrine tax ...	At 7½ per cent of the annual value of house.	...	...	
9	Daudnagar ...	1. Holding tax ...	At 3½ per cent ditto ...	...	...	Ditto.
		2. Tax on persons ...	At 10 per cent of the annual value of the holding.	...	...	
			At 2 per cent on the annual ...	...		

APPENDIX C—*concld.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	PATNA DIVISION—*concld.*			Rs. a. p.	Rs. a. p.	
10	Arrah	(1) Tax on holdings ...	7½ per cent on the annual income			
		(2) Water rate ...	7 per cent ditto.			
		(3) Latrine rate ...	5 per cent ditto.			
11	Jagdispur ...	Tax on person ...	1½ per cent ditto.			
		Tax on house ...	10 per cent ditto.			
12	Buxar ...	Tax on person ...	2 per cent ditto.			
		Tax on house ...	10 per cent ditto.			
		Latrine tax ...	Sliding scale ditto.			
13	Dumraon ...	Tax on person ...	⅓ per cent ditto ...	389 2 3		
		Tax on house ...	10 per cent ditto.			
14	Bhabhua ...	Tax on person ...	1¼ per cent ditto.			
		Tax on house ...	10 per cent ditto.			
15	Sasaram ...	Tax on person ...	⅛ per cent ditto.			
		Tax on house ...	10 per cent ditto.			

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION.			Rs. a. p.	Rs. a. p.	
16	Chapra	Rate of holding tax...	7½ per cent on the annual value of holdings.	266 0 0	...	Due to general revision of assessment.
		Rate of latrine tax ...	3¾ per cent on the annual value of holdings.	...	179 9 0	Due to revision by Revising Committee.
17	Revelganj ...	Rate of holding tax...	7½ per cent on the annual value of holdings.	...	...	Assessment was not made during the year 1937-38.
		Rate of latrine tax ...	2½ per cent on the annual value of holdings.	...	...	Ditto.
18	Siwan	Rate of holding tax...	7½ per cent on the annual value of holdings.	72 0 0	...	Due to assessment on improved and new holdings.
		Rate of latrine tax ...	4½ per cent on the annual value of holdings.	37 0 0	...	Ditto.
19	Motihari ...	Rate of holding tax ...	At 7½ per cent on annual value of holdings whether Government, public or private.	2,490 0 0	...	By general revision of assessment.
		Latrine tax ...	At 4 per cent on annual value of holdings whether Government, public or private.	...	1,715 0 0	Ditto.
20	Bettiah	Tax on holdings ...	At the rate of 7½ per cent on the annual value of holdings.	25 7 0	...	Due to assessment on improved and new buildings.
		Tax on latrine ...	At the rate of 3¾ per cent on annual value of holdings.	14 11 0	...	
21	Luathaha Notified Area Committee.	Tax on holding ...	At the rate of 7½ per cent on the annual value of holdings.	...	...	
		Latrine tax ...	At the rate of 2 per cent ...	...	...	
22	Musaffarpur ...	Rate on holdings ...	At 7½ per cent on the annual value of holdings.	480 0 0	...	Increase is due to partial revision of assessment during the year.
		Latrine rate ...	At 5 per cent on the annual value of holdings.	313 0 0	...	Ditto.
		Water rate ...	At 6 per cent on ditto ... within the radius of 600 ft. 2½ per cent within the radius of 1,320 ft. and 7½ per cent on the holdings having water connection.	679 0 0	...	Ditto.
23	Hajipur ...	Holding tax ...	At 7½ per cent on the annual value of holdings.	125 0 0	...	Ditto.
		Latrine tax ...	At 5 per cent on the annual value of the said buildings.	83 0 0	...	Ditto.
24	Lalganj ...	Holding tax ...	At 7½ per cent on the total value of holdings.	675 0 0	...	Increase is due to general revision of assessments during the year.
		Latrine tax ...	At 5 per cent in Ward no. I and 3 per cent in the remaining three Wards on the total value of the holdings.	337 0 0	...	

APPENDIX C—*continued.*

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	TIRHUT DIVISION —*concld.*			Rs a. p.	Rs. a. p.	
25	Sitamarhi ...	Tax on holdings ...	At 7½ per cent on the annual value of holdings.	421 0 0	...	Increase is due to general revision of assessment during the year.
		Latrine tax ...	At 3¾ per cent on the annual value of holdings.	233 0 0	...	
26	Dumra Notified Area.	Holding tax ...	At 7½ per cent on the annual value of holdings.	...	...	
		Latrine tax ...	At 2½ per cent on the annual value of holdings.	...	...	
27	Darbhanga ...	Holding tax ...	At 7½ per cent on the annual value of the holdings for rate-payers in general and 10 per cent on annual value of Government and local bodies buildings.	...	...	There was no revision of tax during 1937-38.
		Tax on persons ...	Rs. 1-5-0 per cent on the annual income of a person.	...	...	Ditto.
		Latrine tax ...	Rs. 5 per cent on the rental value of a holding.	...	...	Ditto.
28	Madhubani ...	Tax on persons ...	At Rs. 1-4-0 per cent per annum.	...	...	
		Holding tax ...	Rs. 10 per cent on the annual value of holdings on Government and public buildings.	...	...	
		Latrine tax ...	Per quarter on the annual value of holdings— Re. 1 to Rs. 10 at 2 annas per quarter. Rs. 11 to Rs. 20 at 3 annas per quarter Rs. 21 to Rs. 30 at 4 annas 6 pies per quarter. Rs. 31 to Rs. 40 at 6 annas per quarter. Rs. 41 to Rs. 50 at 7 annas per quarter. Rs. 51 to Rs. 75 at 12 annas per quarter. Rs. 76 to 100 at Re. 1 per quarter. Over Rs. 100 at Rs. 4 per cent on the annual value of holding.	...	...	
29	Roserah ...	Tax on persons ...	At 1 per cent on annual income ...	...	...	There wrs no revision of tax during 1937-38.
		Tax on buildings ...	At 10 per cent on the annual value of Government and public buildings and at Rs. 7-8-0 per cent on Railway buildings.	...	...	Ditto.
		Rate on latrine ...	At 3 per cent on the rental annual value of holding.	...	...	Latrine tax introduced from the 2nd quarter of 1937-38.
30	Samastipur ...	Tax on persons ...	At Rs. 1-4-0 per cent on circumstances and property.	...	...	No revision of tax during 1937-38.
		Tax on holdings ...	At 10 per cent on the annual value of holdings on Government building and public building at Rs. 7-8-0 per cent on that of private buildings.	...	...	
		Latrine tax ...	At Rs. 5-12-0 per cent on the annual value of holdings.	...	...	

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	BHAGALPUR DIVISION.			Rs. a. p.	Rs. a. p.	
30	Monghyr ...	Tax on holdings ...	At 7½ per cent on the annual valuation.	4,058 0 0	...	The increase is due to the assessment of new and improved holdings and the decrease is due to reduction in the valuation of holdings.
		Arable land tax ...	Ditto ditto ...	...	14 0 0	
		Latrine tax ...	At Rs. 5-7-6 per cent. on the annual valuation of holding.	2,780 0 0	...	
		Water tax ...	At 7½ per cent on the annual valuation for the streets down which the pipes run and at 6 per cent for the streets down which the pipes do not run.	4,014 0 0	...	
31	Jamalpur ...	Tax on holdings ...	At 7½ per cent on the annual valuation.			
		Latrine tax ...	At 4 per cent on the annual valuation.	...	006 0 0	The decrease is due to the general fall in the annual letting value of houses given on rent in the town.
32	Bhagalpur ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	713 0 0	662 0 0	The increase is due to assessment of new and improved holdings and the decrease is mainly due to the exemption of taxes having valuation up to Rs. 6.
		Latrine tax ...	At 5½ per cent on the annual valuation of holdings.	510 0 0	515 0 0	
		Water rate ...	At 7½ per cent on the annual valuation of holdings having house connections and 6¼ per cent on holdings having no house connection.	673 0 0	634 0 0	
33	Colgong ...	Tax on holdings ...	At 6¼ per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At 3½ per cent on the annual valuation of holdings.	...	...	
34	Purnea ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	4,857 0 0	...	The increase is due to reassessment made during the year 1936-37 and given effect to from 1937-38.
		Latrine tax ...	At 5½ per cent on the annual valuation of holdings.			
35	Kishanganj ...	Tax on holdings ...	At 6¼ per cent on the annual valuation of holdings.	3,740 0 0	...	The increase is due to revision of rates of per centage of holding tax from Rs. 5 to Rs. 6-4-0 per cent on the annual valuation of holdings as also to assessment of new holdings.
		Latrine tax ...	At Rs 3-2-0 per cent on the annual valuation of holdings.			
36	Katihar ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.		...	
		Latrine tax ...	At 4 per cent on the annual valuation of holdings.			
37	Forbesganj ...	Tax on persons ...	Personal tax is levied at annas 14 per cent on the actual income of the assessees.			
		Tax on holdings ...	Holding tax is levied on the annual letting value of Government, Railway and other public buildings at 8¼ per cent per annum.	213 8 6	...	Due to partial revision during the year.
		Latrine tax ...	At 4½ per cent on the letting value of holdings.	...	...	
38	Deoghar ...	Rate on annual value of holdings.	At 7 per cent on the annual value of holdings (including Government and other buildings).	157 11 6	...	Ditto.
		Latrine tax ...	At 5 per cent on the annual valuation of holdings containing dwelling houses.	12,142 15 10	...	The increase is due to personal tax in ward no. I having been replaced by holding tax and general revision of assessment in the municipality.
39	Sahibganj ...	Tax on holdings ...	At 7½ per cent on the annual valuation of holdings.	74 3 3	...	
		Latrine tax ...	At 3 per cent on the annual valuation of holdings.	...		
40	Dumka ...	Tax on holdings ...	At 7 per cent on the annual valuation of holdings.	...	319 11 0	As a result of general revision of assessment the valuation of somo of the holdings has been considerably reduced due to damages caused by the earthquakeas also to depression of trade and bus ness of the town.
		Latrine tax ...	At 3 per cent on the annual valuation of holdings.	...	...	
41	Madhupur ...	Tax on holdings ...	At 7 per cent on the annual valuation of holdings.	...	...	
		Latrine tax ...	At 4 per cent on the annual valuation of hol[dings]	175 14 9	...	

Serial number of municipality.	Name of municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	CHOTA NAGPUR DIVISION.			Rs. a. p.	Rs a. p.	
42	Hazaribagh ...	Holding tax ...	7½ per cent per annum ...	...	...	
		Latrine tax ...	6¼ per cent per annum on the annual letting value of the holdings.	...	...	
43	Chatra ...	Tax on persons ...	Rs. 1-4-0 per cent per annum ...	...	...	
44	Giridih	Holding tax ...	7 per cent	...	...	
		Latrine tax ...	4 per cent	...	...	
45	Ranchi	Holding tax ...	Both at 7½ per cent on the annual value of holdings.	1,533 0 0	...	
		Latrine tax ...				
46	Lohardaga ...	Personal tax ...	1½ per cent on the circumstances and property of assessee.	...	...	
		Latrine tax ...	5 per cent on the rental valuation of holdings. But where the valuation of holdings is Rs. 25 or less the assessment is made at 3 per cent.	...	...	
		Holding tax ...	10 per cent on Government buildings.	...	...	
47	Doranda N. A. C.	Holding tax ...	Both at the rate of 7½ per cent	...	...	
		Latrine tax ...				
48	Daltonganj ...	1. House tax on Government and public buildings.	10 per cent on the annual value of holdings.	1,059 0 0	...	Due to increase in the percentage of taxation.
		2. Tax on persons according to their circumstances and property.	Re. 1 per cent on the annual income.	1,420 0 0	...	Ditto ditto.
		3. Latrine tax ...	5 per cent on the annual value of holdings.	549 0 0	...	Due to assessment on the Hospital buildings and new buildings.
		4. Water tax ...	5½ per cent on the annual value in case of holdings without house connection and 7½ per cent in case of holdings having house connection.	687 0 0	...	Ditto ditto.
49	Purulia	Holding tax ...	7½ per cent on the annual value of holdings.	...	3,616 0 0	The decrease is due to the reduction of taxes by entertaining some objections submitted after the revision of assessment in which the taxes were increased.
		Latrine tax ...	5 per cent on the annual value of holdings.	...	...	
50	Jhalda ...	Holding tax ...	6¼ per cent on the annual letting value of holdings.	37 5 0	...	The increase is due to partial revision of assessment.
51	Raghunathpur ...	Tax on persons ...	1½ per cent on gross income and 10 per cent on the annual value of Government and other buildings.	12 13 5	25 14 9	By partial revision of assessment.
		Latrine tax ...	4 per cent on the annual value of holdings.	12 11 0	15 1 6	Ditto ditto.
52	Dhanbad ...	Holding tax ...	7½ per cent on the annual value of holdings.	292 9 6	71 2 0	
		Latrine tax ...	3½ per cent on the annual value of holdings.	146 6 3	33 11 0	
53	Chaibassa ...	Holding tax ...	7½ per cent on the annual value of holdings.	144 0 0	...	
		Latrine tax	4½ per cent on the annual value of holdings.	86 0 0	...	
54	Chakradharpur ...	Holding tax ...	7½ per cent on the gross annual value of holdings.	873 1 10	...	
		Latrine tax ...	6¼ per cent on the gross annual value of latrine.			
55	Jugsalai Notified Area Committee.	On the annual letting value of holdings.	7½ per cent holding tax and 5 per cent latrine tax.	1,683 15 6	...	
56	Jamshedpur Notified	...	...	...	...	

APPENDIX D.

[Patna and Tirhut Divisions.]

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in Bihar on account of municipal taxes for the year 1937-38.

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Collections. Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Remissions. Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Patna City ...	92,672	5,13,803	6,06,475	47,225	4,39,510	4,86,725	94·73	3,423	14,803	18,226	3·54	1,01,514	
2	Barh	6,799	15,064	21,863	1,002	11,835	12,837	85·21	3,478	372	3,850	25·55	5,176	
3	Bihar	6,492	37,120	43,612	1,344	30,564	31,908	85·96	1,545	1,172	2,717	7·32	8,987	
4	Dinapore Nizamat	4,279	23,369	27,648	2,533	15,555	18,088	77·4	145	1,866	2,011	8·6	7,549	
5	Khagaul	1,472	20,142	21,614	497	18,798	19,295	95·79	799	219	1,018	5·05	1,301	
6	Patna Administration Committee.	16,810	1,66,874	1,83,684	10,770	1,53,602	1,64,372	98·5	2,817	3,255	6,072	3·6	13,240	
	Total ...	1,28,524	7,76,372	9,04,896	63,371	6,69,864	7,33,235	94·44	12,207	21,687	33,894	4·37	1,37,767	
7	Gaya	39,871	2,33,965	2,73,836	15,443	2,09,392	2,24,835	96·	945	4,699	5,644	3·4	43,357	
8	Tikari	2,068	6,311	8,379	2,040	4,459	6,499	102·9	6	5	11	·17	1,869	
9	Daudnagar ...	910	4,165	5,075	485	3,554	4,039	96·9	...	11	11	·26	1,025	
	Total ...	42,849	2,44,441	2,87,290	17,968	2,17,405	2,35,373	96·2	951	4,715	5,666	2·3	41,251	
10	Arrah	22,930	1,10,834	1,33,764	8,291	95,310	1,03,601	93·4	975	1,715	2,690	2·4	27,473	
11	Jagdispur ...	807	6,688	7,495	203	6,147	6,350	94·94	220	40	260	3·88	885	
12	Buxar ...	2,139	14,604	16,743	803	12,874	13,677	93·6	234	355	589	4·03	2,477	
13	Dumraon ...	1,560	10,156	11,716	477	7,848	8,325	81·97	165	672	837	8·24	2,554	
14	Bhabhua ...	116	6,076	6,192	69	5,948	6,017	99·02	23	48	71	1·16	104	
15	Sasaram	6,979	18,975	25,954	1,156	15,419	16,575	87·35	707	485	1,192	6·28	8,187	
	Total	34,531	1,67,333	2,01,864	10,999	1,43,546	1,54,545	92·3	2,324	3,315	5,639	3·3	41,680	
	Divisional Total for 1937-38.	2,05,904	11,88,146	13,94,050	92,338	10,30,815	11,23,153	94·5	15,482	29,717	45,199	3·8	2,25,698	
	TIRHUT DIVISION.													
16	Chapra	253	84,531	84,784	253	67,430	67,683	80·0	...	14,964	14,964	17·7	2,137	
17	Revelganj ...	1,277	4,932	6,209	889	4,056	4,945	100·0	156	232	388	7·8	876	
18	Siwan	991*	19,162	20,153	605	16,443	17,048	88·9	...	996	996	5·2	2,109	*Corrected in audit.
	Total ...	2,521	1,08,625	1,11,146	1,747	87,929	89,676	82·6	156	16,192	16,348	15·0	5,122	
19	Motihari ...	6,264	20,674	26,938	1,762	14,736	16,498	79·8	1,157	3,038	4,195	20·2	6,245	
20	Bettiah ...	16,937	39,955	56,892	5,085	28,964	34,049	85·2	223	154	377	·9	22,466	
21	Luathaha N. A. C. ...	...	5,520	5,520	...	4,259	4,259	77·1	...	5	5	·09	1,256	
	Total ...	23,201	66,149	89,350	6,847	47,959	54,806	82·8	1,380	3,197	4,577	6·9	29,967	
22	Muzaffarpur ...	48,885†	1,29,737	1,78,622	28,597	1,02,303	1,30,900	100·8	4,750	4,394	9,144	7·04	38,578	†Differences is due to subsequent rectification of figure after submission of the last year's report.
23	Hajipur	7,004	24,776	31,780	4,453	18,998	23,451	94·6	8	117	125	·5	8,204	
24	Lalganj	732	6,214	6,946	698	5,848	6,046	97·2	...	2	2	·03	898	
25	Sitamarhi ...	380	13,942	14,322	396	13,341	12,637	90·6	45	881	926	6·6	759	
26	Dumra Notified Area Committee.	...	2,289	2,289	...	2,148	2,148	93·8	...	3	3	·13	138	
	Total ...	57,001	1,76,958	2,33,959	34,044	1,41,138	1,75,182	98·9	4,803	5,397	10,200	5·7	48,577	
27	Darbhanga ...	5,857	84,245	90,102	333	78,932	79,265	94·0	117	2,719	2,836	3·3	8,001	
28	Madhubani ...	3,246	22,890	26,145	2,042	20,354	22,396	97·8	596	1,014	1,610	7·03	2,139	
29	Roserah	512	7,095	8,207	196	5,357	5,553	72·1	88	247	335	4·3	2,319	
30	Samastipur ...	14	20,967	20,381	12	20,049	20,061	96·4	2	288	290	1·4	30	
	Total ...	9,629	1,35,206	1,44,835	2,583	1,24,692	1,27,275	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
	Divisional Total for 1937-38.	92,352	4,86,938	5,79,290	45,321	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

[Bhagalpur Division.

APPENDIX D—*continued.*

Serial number of municipality.	Name of municipality.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Collections. Percentage of total collections (column 8) on current demand (column 4).	Remissions. Arrear.	Remissions. Current.	Remissions. Total.	Remissions. Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
30	Monghyr ...	19,018	1,24,811	1,43,829	8,637	93,810	1,02,447	82·08	1,733	7,367	9,100	7·3	32,282	Col. 3—Difference d[illegible] to corection af[illegible] audit.
31	Jamalpur ...	2,450	71,546	73,996	1,084	68,230	69,314	96·8	332	1,533	1,865	2·6	2,817	Col. 3—Revised figu[illegible]
32	Bhagalpur ...	1,00,179	2,33,035	3,23,214	13,822	1,86,637	2,00,459	89·8	3,843	11,804	15,647	7·0	1,07,108	Col. 3—Difference [illegible] to correction af[illegible] audit.
33	Colgong ...	193	7,623	7,816	164	6,603	6,767	88·7	8	316	324	4·2	725	Col. 3—Revised figu[illegible]
34	Purnea ...	14,976	40,317	55,293	7,758	24,176	31,934	79·2	527	767	1,394	3·2	22,065	Do.
35	Kishanganj ...	5,919	18,524	24,443	1,636	14,979	16,615	89·6	1,658	660	2,318	12·5	5,510	Do.
36	Katihar ...	3,917	28,858	32,775	3,177	24,825	28,002	97·03	154	210	364	1·2	4,409	Do.
37	Forbesganj ...	348	7,088	7,436	116	6,448	6,564	93·7	...	4	4	·05	868	
38	Deoghar ...	21,976	44,509	66,485	4,647	42,711	47,358	106·4	1,324	1,630	2,954	6·6	16,173	Do.
39	Sahibganj ...	796	29,280	30,076	764	28,419	29,183	99·7	18	698	716	2·4	177	Do.
40	Dumka ...	4,393	16,781	21,174	1,654	12,450	14,104	84·04	5	25	30	·1	7,040	
41	Madhupur ...	2,183	26,781	28,964	1,562	25,845	27,407	102·3	292	438	730	2·7	827	Do.
	Divisional Total for 1937-38 ...	1,76,348	6,39,153	8,15,501	45,021	5,35,133	5,80,154	90·8	9,894	25,452	35,346	5·5	2,00,001	

APPENDIX D—*concluded.*

Name of municipality and notified area committee.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
2	3	4	5	6	7	8	9	10	11	12	13	14	15
CHOTA NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
Hazaribagh ...	12,233	44,405	56,638	6,653	35,721	42,374	95'4	824	985	1,809	4'0	12,455	
Chatra ...	471	3,923	4,394	232	3,085	3,317	84'5	35	51	86	2'1	991	
Giridih ...	6,734	31,628	38,362	4,480	23,923	28,403	89.8	725	1,553	2,278	7'2	7,681	
Total ...	19,438	79,956	99,394	11,365	62,729	74,094	92'6	1,584	2,589	4,173	5'2	21,127	
Ranchi ...	16,461	1,23,647	1,40,108	4,451	1,06,510	1,10,961	89'7	1,301	8,521	9,822	7'9	19,325	
Lohardaga ...	4,691	7,261	11,952	599	5,212	5,811	80'03	124	244	368	5'0	5,773	
Doranda N. A. C.	5,746	18,051	23,797	2,407	12,517	14,924	82'67	521	2,103	2,624	14'53	6,249	
Total ...	26,898	1,48,959	1,75,857	7,457	1,24,239	1,31,696	88'4	1,946	10,868	12,814	8'6	31,347	
Daltonganj ...	2,106	26,381	28,487	1,706	18,145	19,851	75'24	52	634	686	2'6	7,950	
Total ...	2,106	26,381	28,487	1,706	18,145	19,851	75'24	52	634	686	2'6	7,950	
Purulia ...	(a) 12,946	57,082	70,028	10,649	48,111	58,760	102'9	1,717	5,591	7,308	12'8	3,960	(a) Revised figure [illegible] to mistakes subsequently detected.
Jhalda ...	530	6,410	6,940	181	5,240	5,421	84'5	2	97	99	1'5	1,420	
Raghunathpur ...	1,001	3,928	4,929	320	3,010	3,330	84'7	97	80	177	4'5	1,422	
Dhanbad ...	16,878	52,700	69,578	5,833	42,330	(b) 48,163	91'3	3,157	1,500	4,657	8'8	16,758	(b) Excludes Rs. [illegible] holding tax [illegible] Rs. 225-6-9 latrine tax embezzled.
Total ...	31,355	1,20,120	1,51,475	16,983	98,691	1,15,674	96'2	4,973	7,268	12,241	10'1	23,560	
Chaibassa ...	15,050	25,122	40,172	5,880	14,363	20,243	80'6	315	162	477	1'9	19,452	
Chakradharpur ...	(c) 1,351	13,330	14,681	822	10,479	11,301	84'77	131	489	610	4'57	2,770	(c) Revised figures arrived at after audit.
Jugsalai N. A. C.	344	22,279	22,623	248	21,238	21,486	96'4	49	181	230	1'03	907	
Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	16,745	60,731	77,476	6,950	46,080	53,030	87'32	485	832	1,317	2'2	23,129	
Divisional Total	196,542	4,38,147	5,33,689	44,461	3,49,884	3,94,345	90'4	9,040	23,191	31,231	7'1	1,07,113	
Grand Total for 1937-38.	5,71,146	27,50,384	33,21,530	2,27,041	23,17,550	25,44,591	92'6	41,558	1,06,414	1,47,972	15'3	6,28,967	
Grand Total for 1936-37.	5,51,031	26,79,988	32,31,019	2,29,740	23,89,961	25,19,701	94'01	50,93[illegible]					

APPENDIX E.

APPENDIX E.

Statement showing the details of educational expenditure incurred by the municipalities in Bihar, during the year 1937-38.

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. Technical and other special schools.	Maintained or managed by municipalities. Arts Colleges.	Maintained or managed by municipalities. High schools, including schools managed by Joint-Committees.	Maintained or managed by municipalities. Middle schools. English.	Maintained or managed by municipalities. Middle schools. Vernacular.	Maintained or managed by municipalities. Primary schools for boys.	Maintained or managed by municipalities. Grand total of municipal schools.	Aided by municipalities. Technical and other special schools.	Aided by municipalities. High English.	Aided by municipalities. Middle schools. English.	Aided by municipalities. Middle schools. Vernacular.	Aided by municipalities. Primary schools for boys. Upper.	Aided by municipalities. Primary schools for boys. Lower.	Aided by municipalities. Primary schools for girls.	Aided by municipalities. Total primary schools.	Aided by municipalities. Grand total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Patna City	...	...	...	...	4,836	...	28,962	33,798	...	...	300	...	2,520	612	1,164	4,296	4,596
2	Barh	...	...	...	...	...	...	2,241	2,241	...	...	...	...	...	95	815	910	910
3	Bihar	...	...	...	...	...	...	1,711	1,711	...	...	...	...	810	2,577	1,231	4,618	4,618
4	Dinapore Nizamat ...	...	...	...	...	...	852	1,734	2,586	...	...	...	...	...	2,001	806	2,807	2,807
5	Khagaul	...	...	...	...	...	...	623	623	...	...	...	...	...	552	703	1,255	1,255
6	Patna Administration Committee	...	...	...	...	4,018	...	9,620	13,638	...	...	...	...	...	662	900	1,562	1,562
	Total ...	...	...	...	...	8,854	852	44,891	54,597	...	...	300	...	3,330	6,499	5,619	15,448	15,748
7	Gaya	...	...	...	...	...	...	13,965	13,965	...	...	...	...	...	2,412	3,413	5,825	5,825
8	Tikari	...	...	...	...	...	...	1,142	1,142	...	...	...	...	...	...	...	...	...
9	Daudnagar	...	...	...	...	...	...	1,115	1,1.5	...	...	...	...	...	1,380	...	1,380	1,380
	Total ...	...	...	...	...	...	..	16,222	16,222	...	...	...	...	...	3,792	3,413	7,205	7,205
10	Arrah	...	...	...	...	...	...	6,303	6,303	...	...	...	...	1,171	4,555	...	5,726	5,726
11	Jagdishpur	...	207	...	...	...	...	762	969	...	...	...	...	...	728	...	728	728
12	Buxar	...	...	...	...	...	...	1,183	1,183	...	...	...	...	...	422	174	596	596
13	Dumraon	...	...	...	...	...	...	2,277	2,277	...	...	...	...	...	492	...	492	492
14	Bhabhua	...	...	...	...	...	...	1,285	1,285	...	...	...	...	...	...	...	...	...
15	Sasaram	...	...	...	...	...	...	3,759	3,759	...	...	...	...	...	342	17	359	359
	Total ...	...	207	...	...	...	...	15,569	15,776	...	...	...	...	1,171	6,539	191	7,901	7,901
	Divisional total for 1937-38 ...	...	207	...	...	8,854	853	76,682	86,595	...	...	300	[illegible]	[illegible]	[illegible]	[illegible]	30,554	[illegible]

Serial number of municipality.	Name of municipality.	Scholarships held in— Primary schools.	Scholarships held in— Secondary schools.	Scholarships held in— Special schools.	Scholarships held in— Total.	Miscellaneous. Buildings and furniture. Secondary schools.	Miscellaneous. Buildings and furniture. Primary schools.	Miscellaneous. Buildings and furniture. Total.	Miscellaneous. Payment to abolished schools. Secondary schools.	Miscellaneous. Payment to abolished schools. Primary schools.	Miscellaneous. Examination, prizes and rewards. Secondary schools.	Miscellaneous. Examination, prizes and rewards. Primary schools.	Miscellaneous. Contingent charges. Secondary schools.	Miscellaneous. Contingent charges. Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	PATNA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Patna City	360	...	...	360	271	511	782	...	...	...	...	259	1,096	2,137	40,891	35,225	12·2	
2	Barh	...	...	...	...	...	548	548	...	...	...	60	...	...	608	3,759	3,759	21·8	
3	Bihar	...	...	32	32	...	944	944	...	...	...	...	...	...	944	7,305	7,273	26·3	
4	Dinapore Nizamat ...	...	...	...	...	...	1,815	1,815	...	...	...	...	...	96	1,911	7,304	6,452	28·6	
5	Khagaul	...	...	...	...	...	17	17	...	...	...	...	...	86	103	1,981	1,981	9·03	
6	Patna Administration Committee	...	...	...	...	...	981	981	...	...	...	94	...	143	1,218	16,418	12,400	14·4	
	Total ...	360	...	32	392	271	4,816	5,087	...	...	...	154	259	1,421	6,921	77,658	67,090	14·4	
7	Gaya	50	...	...	50	...	729	729	...	...	...	140	...	1,117	1,986	21,826	21,826	14·9	
8	Tikari	...	...	...	...	...	30	30	...	48*	...	...	...	75	153	1,295	1,295	13·02	*Liurery.
9	Daudnagar	...	...	...	...	...	224	224	...	...	...	...	...	166	390	2,885	2,885	40·2	
	Total ...	50	...	...	50	...	983	983	...	48	...	140	...	1,358	2,529	26,006	26,006	15·9	
10	Arrah	...	...	...	...	...	...	...	...	180	...	...	...	...	180	12,209	12,209	18·4	
11	Jagdishpur	...	...	...	...	...	23	23	...	...	...	...	...	...	23	1,720	1,513	21·8	
12	Buxar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,779	1,779	14·1	
13	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,769	2,769	20·6	
14	Bhabhua	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,285	1,285	17·05	
15	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	294	294	4,412	4,413	17·7	
	Total ...	...	...	...	...	...	23	23	...	180	...	...	...	294	497	24,174	23,967	18·2	
	Divisional total for 1937-38 ...	410	...	32	442	271	5,822	6,093	...	228	...	294	259	3,073	9,947	1,27,838	1,17,063	15·4	

Serial number of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits).	Maintained or managed by municipalities. Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys.	Grand total of municipal schools.	Aided by municipalities. Technical and other special schools.	High English.	Middle schools. English.	Middle schools. Vernacular.	Primary schools for boys. Upper.	Primary schools for boys. Lower.	Primary schools for girls.	Total primary schools.	Grand total for aided schools.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16	Chapra ...	...	...	...	...	2,851	...	11,220	14,071	...	...	...	...	...	1,055	624	1,679	[illegible]
17	Revelganj ...	...	...	...	...	2,646	...	1,864	4,510	...	...	...	...	...	173	...	173	[illegible]
18	Siwan ...	...	...	...	...	...	...	2,565	2,565	...	...	...	...	...	1,094	757	1,851	[illegible]
	Total ...	...	...	...	...	5,497	...	15,649	21,146	...	...	...	...	...	2,322	1,381	3,703	[illegible]
19	Motihari ...	...	...	...	...	...	...	5,578	5,578	360	...	639	...	...	337	...	337	[illegible]
20	Bettiah ...	...	...	...	...	2,091	...	†3,356	5,447	...	...	...	...	231	433	1,286	1,950	[illegible]
21	Luathaha N. A. C. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	[illegible]
	Total ...	...	...	...	..	2,091	...	8,934	11,025	360	...	639	...	231	770	1,286	2,287	[illegible]
22	Muzaffarpur ...	...	...	...	...	3,002	...	5,562	8,564	...	...	1,502	...	...	5,350	1,515	6,865	[illegible]
23	Hajipur ...	...	...	...	...	...	...	3,811	3,811	...	...	300	...	...	137	..	137	[illegible]
24	Lalganj ...	...	...	...	...	...	...	1,522	1,522	...	...	...	...	...	150	529	679	[illegible]
25	Sitamarhi ...	...	183 †	...	...	...	...	*2,837	3,020	...	...	...	...	...	...	...	...	[illegible]
26	Dumra Notified Area Committee ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	[illegible]
	Total ...	...	183	...	...	3,002	...	13,732	16,917	...	...	1,802	...	...	5,637	2,044	7,681	[illegible]
27	Darbhanga ...	...	...	...	...	5,352	3,683	†4,667	13,702	...	...	600	...	...	4,821	4,613	9,433	[illegible]
28	Madhubani ...	...	...	...	...	...	...	†458	458	...	...	...	...	240	2,508	600	3,348	[illegible]
29	Roserah ...	...	...	...	...	...	...	†2,143	2,143	...	...	...	...	...	...	...	...	[illegible]
30	Samastipur ...	...	...	...	...	4,378	...	†3,021	7,399	...	...	...	...	...	163	...	163	[illegible]
	Total ...	...	...	...	...	9,730	3,683	10,289	23,702	...	...	600	...	240	7,492	5,212	12,944	[illegible]
	Divisional total for 1937-38 ...	...	183	...	...	20,320	3,6[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Serial number of municipality.	Name of municipality.	Scholarships held in— Primary schools.	Secondary schools.	Special schools.	Total.	Miscellaneous. Buildings and furniture. Secondary schools.	Buildings and furniture. Primary schools.	Buildings and furniture. Total.	Payment to abolished schools. Secondary schools.	Payment to abolished schools. Primary schools.	Examination, prizes and rewards. Secondary schools.	Examination, prizes and rewards. Primary schools.	Contingent charges. Secondary schools.	Contingent charges. Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	TIRHUT DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16	Chapra ...	...	...	...	...	...	..	...	...	...	...	...	335	668	903	16,653	13,567	17·9	
17	Revelganj ...	...	...	...	...	...	454	454	...	...	...	...	...	15	469	5,152	2,506	35·7	
18	Siwan ...	...	...	...	...	...	32	32	...	...	...	...	...	130	163	4,578	4,578	15·8	
	Total ...	...	...	...	...	...	486	486	...	...	...	...	335	813	1,534	26,383	20,651	18·4	
19	Motihari ...	...	...	...	...	...	2,415	2,415	...	...	...	...	...	5	2,420	9,334	8,335	48·7	
20	Bettiah ...	...	...	...	...	201	...	201	...	...	...	...	...	...	201	7,598	5,306	* 14·9	*Includes expenditure f[illegible] as well.
21	Luathaha N. A. C. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	...	...	...	...	201	2,415	2,616	...	...	...	...	...	5	2,621	16,932	13,641	24·3	
22	Muzaffarpur ...	...	...	...	...	...	...	...	...	...	...	...	...	320	320	17,251	12,747	12·0	
23	Hajipur ...	...	...	...	...	62	38	100	...	...	...	...	...	554	654	4,902	4,540	21·5	
24	Lalganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,201	2,201	33·1	* Rs. 183. For Pathsalas.
25	Sitamarhi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,020	2,837	18.2	* Rs. 2,053 for boys. 784 for girls. Rs. 2,837.
26	Dumra Notified Area Committee ...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	
	Total ...	...	...	...	...	63	38	100	...	...	...	...	...	874	974	27,374	22,325	14·7	
27	Darbhanga ...	...	...	...	...	437	658	1,095	...	...	...	...	...	...	1,095	24,830	14,758	18·8	
28	Madhubani ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,806	3,806	17·3	† Includes expenditu[illegible] as well.
29	Roserah ...	...	...	...	...	...	39	39	...	...	...	...	...	...	39	2,182	2,183	31·3	
30	Samastipur ...	...	...	...	...	289	3,814	4,103	...	...	...	...	80	77	4,260	11,822	7,075	32·05	
	Total ...	...	...	...	...	726	4,511	5,237	...	...	...	...	80	77	5,394	42,640	27,831	21·4	
	Divisional total for 1937-38 ...	...	...	...	...	989	7,450	8,439	...	...	...	...	315	1,769	10,523	1,13,329	84,438	18·8	

Serial no. of municipality.	Name of municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by municipalities: Technical and other special schools.	Maintained or managed by municipalities: Arts Colleges.	Maintained or managed by municipalities: High schools, including schools managed by Joint Committees.	Maintained or managed by municipalities: Middle schools, English.	Maintained or managed by municipalities: Middle schools, Vernacular.	Maintained or managed by municipalities: Primary schools for boys.	Maintained or managed by municipalities: Grand total of municipal schools.	Aided by municipalities: Technical and other special schools.	Aided by municipalities: High English.	Aided by municipalities: Middle schools, English.	Aided by municipalities: Middle schools, Vernacular.	Aided by municipalities: Primary schools for boys, Upper.	Aided by municipalities: Primary schools for boys, Lower.	Aided by municipalities: Primary schools for girls.	Aided by municipalities: Total primary schools.	Aided by municipalities: Grand total for aided school.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	Monghyr ...	...	...	...	...	...	...	5,245	5,245	471	...	...	...	...	769	1,724	2,493	2,964
32	Jamalpur ...	...	...	...	...	...	...	4,167	4,167	...	...	...	...	...	864	768	1,632	1,632
33	Bhagalpur...	...	...	...	...	...	...	9,326	9,326	...	...	...	...	908	3,441	2,991	7,340	7,340
34	Colgong ...	...	...	...	...	...	...	430	430	...	...	...	...	...	525	204	729	729
35	Purnea ...	...	...	...	...	...	...	3,734	3,734	...	...	...	...	300	88	550	938	938
36	Kishanganj	...	...	...	...	...	...	1,979	1,979	...	...	96	...	884	574	...	1,458	1,554
37	Katihar ...	...	...	...	...	...	...	792	792	...	...	120	...	...	1,564	1,646	3,210	3,330
38	Forbesganj	...	...	...	...	...	...	...	...	...	...	...	...	...	1,018	635	1,653	1,653
39	Deoghar ...	...	...	...	...	...	...	3,001	3,001	...	...	...	...	390	380	501	1,271	1,271
40	Sahebganj	...	...	...	...	...	...	1,055	1,055	...	...	...	...	...	2,042	...	2,042	2,042
41	Dumka ...	...	...	...	...	...	...	2,765	2,765	...	...	...	...	...	138	295	433	433
42	Madhupur	...	...	...	...	...	...	970	970	...	...	...	...	360	984	982	2,326	2,326
	Divisional total for 1937-38	...	...	...	...	...	...	33,464	33,464	471	...	216	...	2,842	12,387	10,296	25,525	26,212

Serial no. of municipality.	Name of municipality.	Scholarships held in—Primary schools.	Scholarships held in—Secondary schools.	Scholarships held in—Special schools.	Scholarships held in—Total.	Miscellaneous: Buildings and furniture, Secondary schools.	Miscellaneous: Buildings and furniture, Primary schools.	Miscellaneous: Buildings and furniture, Total.	Miscellaneous: Payment to abolished schools, Secondary schools.	Miscellaneous: Payment to abolished schools, Primary schools.	Miscellaneous: Examination, prizes and rewards, Secondary schools.	Miscellaneous: Examination, prizes and rewards, Primary schools.	Miscellaneous: Contingent charges, Secondary schools.	Miscellaneous: Contingent charges, Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Percentage of expenditure on primary schools to total ordinary income.	Remarks.
1	2	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	BHAGALPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
31	Monghyr ...	...	...	...	...	...	17,217	17,217	...	...	...	...	...	90	17,307	25,516	25,046	7·3	
32	Jamalpur ...	...	...	...	...	...	403	403	...	...	...	113	...	740	1,256	7,055	7,055	12·4	
33	Bhagalpur...	...	...	...	...	...	2,371	2,371	...	...	...	...	...	508	2,879	19,545	19,545	14·0	
34	Colgong ...	...	...	...	...	...	300	300	...	...	...	12	...	3	315	1,474	1,474	17·9	
35	Purnea ...	...	...	...	...	...	172	172	...	8	...	10	...	69	259	4,931	4,931	17·5	
36	Kishanganj	...	...	...	...	...	523	523	...	...	...	105	...	3	631	4,164	4,068	17·0	
37	Katihar ...	...	...	...	...	...	...	...	...	...	...	...	...	42	42	4,164	4,044	15·1	
38	Forbesganj	...	...	...	...	...	...	...	...	...	...	43	...	50	93	1,746	1,746	12·7	
39	Deoghar ...	...	...	...	...	...	210	210	...	...	...	...	...	487	697	4,969	4,969	13·6	
40	Sahebganj	...	...	...	...	...	229	229	...	...	...	...	...	14	243	3,340	3,340	12·5	
41	Dumka ...	200	...	...	200	...	4,290	4,290	...	...	...	...	...	126	4,416	7,814	7,814	38·6	
42	Madhupur	...	...	...	...	...	...	...	...	...	...	...	...	28	28	3,324	3,324	9·7	
	Divisional total for 1937-38	200	...	...	200	...	25,715	25,715	...	8	...	283	...	2,160	28,166	88,042	87,355	19·0	

APPENDIX E—*concluded.*

Serial number of municipality. (1)	Name of municipality. (2)	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits). (3)	Maintained or managed by municipalities: Technical and other special schools. (4)	Maintained: Arts Colleges. (5)	Maintained: High schools, including schools managed by Joint Committees. (6)	Maintained: Middle schools, English. (7)	Maintained: Middle schools, Vernacular. (8)	Maintained: Primary schools for boys and girls. (9)	Maintained: Grand total of municipal schools. (10)	Aided by municipalities: Technical and other special schools. (11)	Aided: High schools. (12)	Aided: Middle schools, English. (13)	Aided: Middle schools, Vernacular. (14)	Aided: Primary schools for boys, Upper. (15)	Aided: Primary schools for boys, Lower. (16)	Aided: Primary schools for girls. (17)	Aided: Total primary schools. (18)	Aided: Grand total for aided schools. (19)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CHOTA NAGPUR DIVISION.																	
43	Hazaribagh	...	...	...	...	2,868	...	3,952	6,815	...	...	1,875	...	458	2,166	348	2,972	4,847
44	Chatra	...	...	...	...	...	...	961	961	498	...	...	...	...	...	222	222	720
45	Giridih	...	...	...	...	3,595	...	3,220	6,815	...	...	...	...	200	888	1,411	2,499	2,499
	Total	...	...	...	...	6,458	...	8,133	14,591	498	...	1,875	...	658	3,054	1,981	5,693	8,066
46	Ranchi	1,517	...	...	...	...	...	19,654	19,654	120	...	...	1,380	780	2,040	2,328	5,148	6,648
47	Lohardaga	...	...	...	...	...	...	994	994	...	...	...	...	...	621	248	869	869
48	Doranda N. A. C.	...	...	...	...	...	...	1,585	1,585	...	...	...	...	...	216	1,706	1,922	1,922
	Total	1,517	...	...	...	...	...	22,233	22,233	120	...	...	1,380	780	2,877	4,282	7,939	9,439
49	Daltonganj	...	...	...	...	3,511	...	3,815	7,326	...	...	...	1,010	...	...	882	882	1,892
	Total	...	...	...	...	3,511	...	3,815	7,326	...	...	...	1,010	...	...	882	882	1,892
50	Purulia	...	...	...	...	2,849	...	1,401	4,250	...	...	...	...	780	3,147	3,552	7,479	7,479
51	Jhalda	...	...	...	...	...	...	...	...	...	...	...	...	...	1,147	171	1,318	1,318
52	Raghunathpur	...	...	...	...	...	...	622	622	...	...	...	...	...	177	70	247	247
53	Dhanbad	...	...	...	...	...	...	7,303	7,303	...	...	...	1,860	...	300	1,560	1,860	3,720
	Total	...	...	...	...	2,849	...	9,326	12,175	...	...	...	1,860	780	4,771	5,353	10,904	12,764
54	Chaibassa	...	...	...	...	...	...	1,316	1,316	...	...	...	...	912	864	2,760	4,536	4,536
55	Chakradharpur	...	...	...	...	...	...	...	...	...	...	...	...	300	1,116	438	1,854	1,854
56	Jugsalai N. A. C.	...	...	...	...	3,288	...	190	3,478	...	...	...	...	...	90	...	90	90
57	Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	2,380	10,227	...	600	10,827	13,207
	Total	...	...	...	...	3,288	...	1,506	4,794	...	...	...	2,380	11,439	2,070	3,798	17,307	19,687
	Divisional Total / Grand total for 1937-38	1,517	...	...	...	16,106	...	45,013	61,119	618	...	1,875	6,630	13,657	12,772	16,296	42,725	51,848
	Grand total for 1936-37	1,617	390	...	...	45,280	4,635	2,03,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Serial number of municipality. (1)	Name of municipality. (2)	Scholarships held in— Primary schools. (20)	Scholarships: Secondary schools. (21)	Scholarships: Special schools. (22)	Scholarships: Total. (23)	Miscellaneous: Buildings and furniture, Secondary schools. (24)	Buildings and furniture, Primary schools. (25)	Buildings and furniture, Total. (26)	Payment to abolished schools, Secondary schools. (27)	Payment to abolished schools, Primary schools. (28)	Examination, prizes and rewards, Secondary schools. (29)	Examination, prizes and rewards, Primary schools. (30)	Contingent charges, Secondary schools. (31)	Contingent charges, Primary schools. (32)	Total miscellaneous charges. (33)	Grand total. (34)	Total expenditure on primary schools. (35)	Percentage of expenditure on primary schools to total ordinary income. (36)	Remarks. (37)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
43	Hazaribagh	...	...	...	...	1,481	2,163	3,644	...	...	...	...	...	...	3,644	15,306	9,087	26·8	
44	Chatra	...	...	...	...	...	17	17	...	...	...	...	...	7	24	1,705	1,207	17·5	
45	Giridih	...	...	...	...	507	1,652	2,159	...	...	...	64	...	...	2,223	11,537	7,435	31·4	
	Total	...	...	...	...	1,988	3,832	5,820	...	...	...	64	...	7	5,891	28,548	17,729	27·5	
46	Ranchi	...	...	...	...	...	388	388	...	...	...	...	...	261	649	28,468	25,451	26·4	
47	Lohardaga	...	...	...	...	...	3,306	3,306	...	...	...	163	...	9	3,478	5,341	5,341	71·3	
48	Doranda N. A. C.	...	...	...	...	...	1,393	1,393	...	...	...	...	...	...	1,393	4,900	4,900	49·7	
	Total	...	...	...	...	...	5,087	5,087	...	...	...	163	...	270	5,520	38,709	35,692	31·4	
49	Daltonganj	...	...	...	...	14	112	126	...	16	50	...	...	...	192	9,410	4,825	21·1	
	Total	...	...	...	...	14	112	126	...	16	50	...	...	...	192	9,410	4,825	21·1	
50	Purulia	...	...	...	...	...	832	832	...	...	...	...	...	255	1,117	12,846	9,997	17·5	
51	Jhalda	...	...	...	...	...	...	...	...	...	...	...	18	...	18	1,336	1,318	18·1	
52	Raghunathpur	...	...	...	...	...	48	48	...	...	...	...	...	12	60	929	929	29·02	
53	Dhanbad	345	...	...	345	..	825	825	.	...	...	...	...	590	1,415	12,783	10,923	24·1	
	Total	345	...	...	345	...	1,705	1,705	...	...	...	..	18	887	2,610	37,894	33,167	20·5	
54	Chaibassa	...	...	...	...	...	...	...	...	...	...	...	139	...	139	5,991	5,853	30·6	
55	Chakradharpur	...	...	...	...	...	100	100	...	...	...	...	...	...	100	1,954	1,954	24·5	
56	Jugsalai N. A. C.	...	...	...	...	412	797	1,209	...	...	...	..	...	...	1,209	4,777	1,077	6·1	
57	Jamshedpur N. A. C.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,207	10,827	82·5	
	Total	...	...	...	...	412	897	1,309	...	...	...	...	139	...	1,448	25,929	19,710	34·2	
	Divisional Total / Grand total for 1937-38	345	...	...	345	2,414	11,633	14,047	...	16	50	227	157	1,164	15,661	1,30,490	1,01,123	27·2	
	Grand total for 1936-37	955	...	32	987	3,674	50,620	54,292	...	253	50	804	731	8,166	64,297	4,59,699	3,89,979	14·0	

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each municipality in Bihar during the year 1937-38.

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PATNA DIVISION.	Rs.									
1	Patna City	6,96,038	3·32	6·18	16·88	14·89	27·71	2·81	·25	12·46	6·14
2	Barh	25,378	14·24	5·27	2·45	2·28	20·94	13·79	·39	8·17	14·81
3	Bihar	43,937	13·34	8·49	·32	4·33	35·43	6·58	·33	9·82	16·93
4	Dinapore Nizamat	35,877	9·86	9·39	·72	1·88	38·88	3·34	·35	11·18	20·36
5	Khagaul	24,592	13·26	6·86	·52	6·30	47·95	1·68	·58	6·79	8·05
6	Patna Administration Committee ...	1,87,699	11·66	6·24	27·04	17·91	16·52	·69	·14	2·98	8·75
	Total	10.16,521	6·04	6·39	16·71	14·01	26·88	2·84	·26	10·31	7·85
7	Gaya	3,05,721	6·1	5·4	11·1	3·8	29·1	4·06	·2	19·5	7·1
8	Tikari	10,454	15·2	5·6	2·7	3·07	30·4	6·1	·9	18·5	12·3
9	Daudnagar	10,460	14·01	4·3	1·5	·6	25·02	3·8	1·06	10·4	27·5
	Total	3,26,635	6·7	5·4	10·5	3·7	29·8	4·1	·3	19·2	7·9
10	Arrah	1,32,100	7·2	6·3	19·4	6·0	31·5	2·4	·2	9·8	9·2
11	Jagdispur	8,657	22·1	7·3	2·8	5·0	18·4	5·8	1·1	10·5	20·3
12	Buxar	23,820	10·9	6·9	·5	2·4	20·9	4·4	·7	14·9	7·4
13	Dumraon	15,071	13·89	9·54	·89	4·53	24·27	...	·63	22·3	19·3
14	Bhabhua	10,486	16·89	10·89	·29	2·97	20·21	6·21	·7	20·73	13·54
15	Sasaram	29,556	15·79	11·29	·35	9·48	21·1	7·36	·56	9·82	14·98
	Total	2,19,690	10·32	7·53	11·98	5·83	28·07	3·46	·43	11·79	11·11
	Divisional total for 1937-38 ...	15,62,846	6·78	6·35	14·76	10·72	27·51	3·20	·28	12·39	8·33
	TIRHUT DIVISION.										
16	Chapra	1,45,488	5·7	5·2	·2	1·5	26·7	13·3	·3	17·1	11·7
17	Revelganj	15,031	11·8	3·9	·5	·9	13·7	16·9	·8	5·8	34·3
18	Siwan	43,278	7·1	9·9	·4	4·1	19·4	5·2	·4	23·4	10·6
19	Motihari	40,901	9·5	6·1	·3	4·6	26·9	6·3	·4	16·6	16·9
20	Bettiah	64,263	6·5	8·5	3·01	3·4	30·2	1·7	·2	27·8	11·8
21	*Luathaha N. A. C.	2,251	25·7	...	·3	15·9	82·3	...	...	15·3	...
22	Muzaffarpur	3,45,468	4·6	4·3	8·5	2·2	16·1	2·2	0·1	49·6	5·5
23	Hajipur	32,359	7·2	8·7	·5	4·5	27·5	6·3	·4	20·7	15·5
24	Lalganj	16,790	14·9	5·02	2·9	1·5	17·01	·5	1·1	39·2	13·1
25	Sitamarhi	98,448	2·5	1·6	3·5	9·08	8·03	9·5	·1	51·1	3·1
26	Dumra N. A. C.	2,228	21·2	12·1	9·2	4·8	49·01	...	—	...	...
27	Darbhanga	2,42,706	5·8	4·4	1·3	2·8	18·0	1·1	·1	52·1	9·7
28	Madhubani	1,12,426	4·5	2·1	·8	·2	8·9	3·3	·1	73·1	3·3
29	Rosera	18,758	9·03	2·8	3·6	7·05	20·2	18·8	·4	21·07	11·1
30	Samastipur	42,346	8·8	3·2	3·1	5·8	22·3	8·7	·4	15·3	27·9
	Divisional total for 1937-38 ...	12,32,741	5·7	4·5	3·4	3·1	18·4	4·9	·2	42·1	9·1

APPENDIX F—*concluded.*

Serial number of municipality.	Name of municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	BHAGALPUR DIVISION.	Rs.									
31	Monghyr	3,27,161	1·8	3·4	10·0	2·9	7·6	2·3	·1	19·7	2·9
32	Jamalpur	80,978	5·3	6·6	·2	12·3	33·3	3·7	·3	18·4	9·3
33	Bhagalpur	2,87,799	3·3	4·3	23·5	2·4	29·8	4·7	·2	9·5	6·9
34	Colgong	10,896	8·4	6·6	...	7·8	17·7	9·1	·5	25·9	13·5
35	Purnea	55,198	4·8	8·6	6·1	2·5	28·2	10·4	·4	16·8	8·9
36	Kishanganj	32,192	5·9	8·0	1·1	13·1	21·3	9·3	1·1	12·2	12·9
37	Katihar	50.139	4·1	6·1	4·1	3·9	22·0	4·5	·8	30·8	8·3
38	Forbesganj	24,685	3·3	9·2	1·3	1·0	17·9	6·6	·8	34·8	14·6
39	Deoghar	60,544	5·3	6·2	4·7	8·4	23·8	4·6	·4	18·5	8·4
40	Sahebganj	40,966	5·0	5·9	·8	9·2	25·0	9·2	·6	16·7	12·9
41	Dumka	23,668	6·5	6·8	·1	5·6	25·9	2·5	1·0	20·9	20·6
42	Madhupur	41,975	6·9	7·1	·3	8·6	36·3	2·6	·5	20·1	7·9
	Divisional total for 1937-38 ...	10,36,201	3·7	4·9	10·6	4·6	21·6	4·4	·3	17·2	7·1
	CHOTA NAGPUR DIVISION.										
43	Hazaribagh	74,608	8·5	3·3	2·6	2·9	35·2	4·9	·3	13·3	20·[illegible]
44	Chatra	9,826	16·8	6·7	1·07	·02	26·7	6·1	1·5	15·1	17[illegible]
45	Giridih	46,033	8·9	6·6	·4	4·6	30·3	5·6	·3	13·6	25·[illegible]
46	Ranchi	1,[illegible]8,820	7·8	9·1	·4	3·1	31·2	4·1	3	14·4	1[illegible]
47	Lohardaga	14,089	13·4	4·3	·7	·3	17·6	8·0	·6	10·1	3[illegible]
48	Doranda N. A. C.	24,178	10·7	14·5	1·9	7·6	29·9	3·8	·8	8·0	2[illegible]
49	Daltonganj	46,838	8·0	4·3	13·4	2·7	19·9	6·3	·3	12·0	[illegible]
50	Purulia	88,468	12·3	4·8	·3	7·2	29·5	10·8	·6	7·9	[illegible]
51	Jhalda	9,863	16·9	6·5	·1	2·4	19·9	7·4	1·0	19·4	[illegible]
52	Raghunathpur	5,731	16·6	4·6	...	2·0	27·3	8·1	1·8	18·2	[illegible]
53	Dhanbad	61,073	12·4	3·7	·3	4·2	30·2	5·3	...	17·7	[illegible]
54	Chaibassa	33,504	9·7	6·5	1·4	1·6	26·9	7·4	·7	20·9	[illegible]
55	Chakradharpur	18,934	11·1	8·3	15·2	3·3	32·2	5·2	·5	5·3	[illegible]
56	Jugsalai N. A. C.	35,376	6·8	2·3	·3	20·8	30·1	6·0	·8	13·3	[illegible]
57	Jamshedpur N. A. C.	28,692	9·5	...	...	...	...	...	...	38·1	[illegible]
	Divisional total for 1937-38 ...	6,86,033	9·7	6·07	2·2	4·5	28·4	5·7	·4	13·1	[illegible]

APPENDIX G.

Statement showing the financial position of the municipalities in Bihar which were in debt during the year 1937-38.

Serial number of municipality.	Name of municipality.	Amount of loan sanctioned— From Government.	Amount of loan sanctioned— Outside Government account.	Receipts. I.—Opening balance.	Receipts. II.—Ordinary income.	Receipts. III.—Income under "Extraordinary and Debt," excluding loan receipts.	Receipts. IV.—Loan receipts.	Receipts. V.—Total.	Expenditure. 1.—Ordinary expenditure.	Expenditure. 2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PATNA DIVISION.									
1	Patna City	5,71,000	...	3,69,099	6,16,978	72,063	...	10,58,139	6,19,157	63,071
3	Bihar	25,000	...	1,083	46,437	617	...	48,137	43,413	...
6	Patna Administration Committee	1,16,000	...	58,690	2,04,748	1,291	...	2,64,729	1,84,814	...
7	Gaya	82,000	...	28,223	3,11,460	22,029	...	3,61,712	3,03,383	...
15	Sasaram	8,000	...	11,160	32,924	3,973	...	48,057	29,462	...
	TIRHUT DIVISION.									
21	Luathaha Notified Area Committee	3,000	...	1,562	4,759	...	...	6,321	2,251	1,135
22	Muzaffarpur	2,54,000	...	1,06,432	2,75,091	57,276	...	4,38,799	3,39,845	1,230
27	Darbhanga	15,0[illegible]	...	22,610	2,04,923	58,636	...	3,76,168	2,42,698	...
28	Madhubani	50,000	...	5	1,69,374	11,423	...	1,80,803	1,11,698	...
29	Roserah	2,500	...	4,853	13,670	914	1,250	20,687	16,378	2,349
	BHAGALPUR DIVISION.									
31	Monghyr	...	...	76,202	3,45,258	42,578	...	4,64,039	3,27,161	...
32	Jamalpur	11,500	...	7,840	86,697	1,060	...	95,597	80,979	...
33	Bhagalpur	...	...	42,419	3,19,805	22,694	...	3,84,918	2,87,670	...
35	Purnea	30,000	...	13,743	47,939	2,764	...	64,446	54,495	...
41	Dumka	4,000	...	1,445	20,223	1,775	4,000	27,443	22,168	1,500
	CHOTA NAGPUR DIVISION.									
46	Ranchi	8,000	...	15,371	1,80,698	7,776	...	2,03,845	(a)1,88,820	...
49	Daltonganj	8,679	...	4,640	44,327	7,623	...	56,590	46,838	...
50	Purulia	10,000	...	23,909	90,213	20,916	...	1,35,038	88,468	...

Serial number of municipality.	Name of municipality.	Expenditure. 3.—Payment on account of loans. Principal.	Expenditure. 3.—Payment on account of loans. Interest.	Expenditure. 4.—Expenditure under "Extraordinary and Debt," excluding payments on account of loans.	Expenditure. 5.—Closing balance.	Expenditure. 6.—Total.	Results. A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—1).	Results. B.—Annual payments due on account of loans. Principal.	Results. B.—Annual payments due on account of loans. Interest.	Results. C.—Excess (+) or deficit (—) of A as compared with B.	Results. D.—Outstanding on loan account at the beginning of the year including interest.	Results. Amount of loan during the year.	Results. E.—Outstanding on loan account at the end of year including interest.	Remarks
1	2	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Patna City	10,376	16,810	67,298	3,81,427	10,58,139	—2,179	10,376	16,810	—29,365	4,8[illegible],290	...	4,69,914	
3	Bihar	3,000	524	100	1,100	48,137	+3,024	4,000	524	—1,500	6,000	...	5,000	Rs. 1,000 paid af[...] of the year.
6	Patna Administration Committee	5,930	2,885	4,660	66,440	2,64,729	+19,934	5,930	2,885	+11,119	73,581	...	67,651	
7	Gaya	4,296	2,338	24,372	27,333	3,61,612	+8,077	4,296	2,338	+1,443	59,507	...	55,211	
15	Sasaram	556	94	2,557	15,388	48,057	+3,463	556	94	+4,112	2,310	...	1,754	
21	Luathaha Notified Area Committee	1,000	...	...	1,935	6,321	+2,508	2,000	...	508	3,000	...	2,000	
22	Muzaffarpur	5,515	5,623	52,612	33,974	4,38,799	—64,754	5,515	5,623	—75,892	1,41,949	...	1,36,434	
27	Darbhanga	1,299	558*	39,674	91,939	3,76,168	+52,224	1,299	550	+50,375	13,751	...	12,452	*Rs. 8 is inc[...] arrear interest.
28	Madhubani	3,491	728	6,442	58,443	1,80,802	+57,676	3,491	728	+53,457	19,064	...	15,573	
29	Roserah	...	31	1,301	628	20,687	—3,708	...	31	—2,739	1,260	1,250	2,500	1st instalment drawn in 1936-[...] 2nd instalmen[...] 38.
31	Monghyr	...	2,380	27,476	1,09,401	4,64,038	+18,097	*4,125-13-3	..	...	68,000	...	68,000	*Payment of [...] loan suspend[...] Government s[...]
32	Jamalpur	1,213	194	525	12,687	*95,597	+5,718	1,213	194	+4,311	5,134	...	3,921	*The differenc[...] fraction of ru[...]
33	Bhagalpur	3,296	129	37,815	55,978	3,84,918	+32,135	3,296	129	+28,710	4,034	...	739*	*Outstanding [...] March 1938 a[...] Register.
35	Purnea	1,491	703	3,682	4,075	64,446	—6,556	1,491	703	—4,362	17,932	...	16,440	
41	Dumka	...	...	1,438	2,337	27,443	—1,945	400*	93-2-7	...*	...	4,000	4,093-2-7	*As the payme[...] talment was [...] question of [...] not arise.
46	Ranchi	811	(a)176	12,223	1,992	2,03,845	—8,122	811	176	(b)—8,933	4,526	...	3,583	(a) The figure [...] is included i[...]
49	Daltonganj	2,044	347	3,718	3,643	56,590	—2,511	2,044	347	—4,902	(c)8,679	...	(c)6,635	(b) Excludes [...] already includ[...]
50	Purulia	497	239	17,171	28,663	1,35,038	+1,745	497	239	+1,009	5,967	...	5,231	(c) Excludes [...]

PAKISTAN